APPENDIX 1

STELLENBOSCH MUNICIPALITY

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK FOR THE FINANCIAL PERIOD
2025/2026 TO 2027/2028

Vision:

We describe the vision of where we want to be as a Municipality and the Greater Stellenbosch area as the

"An Integrated Valley of Opportunity and Innovation"

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Mission:

Our mission is to deliver services in an enabling environment through sustainable, cost-effective and accountable services for our community.

Our Values

In all our work and engagements with the community and other stakeholders, we subscribe to the following values:

Integrity: As servants of the public, we undertake to perform the functions and operations of the Municipality in an honest and ethical manner.

Accountability: As responsible public servants, we pledge to perform our duties in a manner that is open to oversight and public scrutiny. This commitment is shaped by our understanding to give an account of our actions to individuals, groups and organisations.

Transformation: We, as custodians of hope, will work tirelessly at transforming our Municipality, communities and broader society by unlocking the endless possibilities that our valley holds and treasures. This commitment is shaped by our understanding of the historical, spatial, social and economic inequalities in our valley.

Innovation: We will continuously review our systems, procedures and processes to make them less bureaucratic and more responsive to customer needs. We will acknowledge and reward initiatives that show creativity and ingenuity.

Excellence: As a municipality, we will strive to deliver excellent services for all areas within the greater Stellenbosch.

Responsiveness: The municipality to be a responsive municipal entity with zero tolerance for corruption and illegal actions.

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PART A

A: RESOLUTIONS

It is recommended to Council,

a) that the High Level Budget Summary, as set out in APPENDIX 1 – PART 1 – SECTION C; be approved;
b) that the Annual Budget Tables as prescribed by the Budgeting and Reporting Regulations, as set out in APPENDIX 1 – PART 1 – SECTION D, be approved;
c) that the three-year Capital Budget for 2025/2026, 2026/2027 and 2027/2028, as set out in APPENDIX 1 – PART 2 – SECTION N, be approved;
d) that the proposed rates on properties in WCO24, tariffs, tariff structures and service charges for water, electricity, refuse, sewerage and other municipal services, as set out in APPENDIX 3, be approved;
e) that the proposed amendments to existing budget related policies and other policies as set out in APPENDICES 4 - 35, be approved;
f) that Council specifically note and consider the need to take up an external loan, needed for investment in income generating infrastructure to the amount of R475 millions of which R198 million will be required in year one, R199 million in year two and R78 million in year three (refer to Section G: High Level Budget Overview and Table A1 Budget Summary) and confirm approval of same;
g) that Council specifically take note of the fact that the proposed electricity charges and tariff structure is subject to NERSA approval that could change materially; and
h) that Council takes note of MFMA circulars 129 & 130 that was published to guide the MTREF for 2025/2026 to 2027/2028 as set out in APPENDICES 36- 37;
i) that Council takes note of the Long-Term Financial Plan that contains the financial management principles for sound financial management that was considered with the compilation of the final budget as set out in APPENDIX 38;
j) that Council takes note of the Capital Investment Plan as set out in APPENDIX 39; and
k) that Council takes note that the public comments and submissions were considered with the compilation of the final budget.

B: EXECUTIVE SUMMARY

Economic Outlook

The South African economy has experienced over a decade of stagnation, with GDP growth averaging below 2%, which is far below the level needed to meet national needs. In 2024, growth was a mere 0.6% and is projected to average 1.8% over the medium term. National Treasury revised the 2024 forecast from 1.3% to 1.1%, attributing this to stop-start economic activity, stubborn inflation, and intermittent setbacks in structural reforms. Although domestic initiatives have reduced load shedding, its resurgence continues to threaten service delivery and the survival of many businesses. Rising living costs and persistent high unemployment add to the challenges faced by households.

Amid these issues, the government remains cautiously optimistic. Improvements such as the suspension of load shedding since March 2024, the formation of a government of national unity (GNU) in June, better-than-expected inflation outcomes, and reduced borrowing costs have strengthened confidence. These factors, along with other measures, are expected to support the economy through the Medium-Term Revenue and Expenditure Framework (MTREF) period.

The GNU has laid out three strategic priorities; driving inclusive growth and job creation, reducing poverty and the high cost of living, and building a capable, ethical, and developmental state.

Economic & Fiscal Strategy

The 2024 Medium-Term Budget Policy Statement (MTBPS) outlines a pro-growth and fiscally responsible agenda built on four key pillars:

1. Macroeconomic Stability:

   Focus on reducing volatility and the cost of living to encourage savings, investment, and overall economic activity. A stable inflation environment combined with lower interest rates reduces the sovereign risk premium, thereby lowering borrowing costs and promoting investment.

2. Structural Reforms:

   Extensive reforms aim to increase efficiency, competitiveness, and job creation, particularly in sectors such as energy, logistics, water, and telecommunications. Operation Vulindlela has been pivotal in alleviating power cuts, reducing data costs, improving water supply, and enhancing freight logistics. The initiative's first phase has demonstrated tangible results, and its second phase will further target municipal accountability, urban economic development, and digital transformation.

3. State Capability & Governance:

   There is a strong emphasis on enhancing the capacity and accountability of state institutions through digital transformation and improved public financial management.

Reforms include a focus on strengthening education, healthcare, and other core services, ensuring the government can effectively deliver on its developmental mandate.

4. Public Infrastructure Investment:

   The strategy calls for increased investment in key sectors, including electricity, transport, and water infrastructure, supported by improved public-private partnership (PPP) frameworks. These investments aim to boost productivity and provide the necessary foundation for long-term economic growth.

Public Investment & Fiscal Measures

On a national level government's proposed fiscal strategy is designed to stabilize public finances while supporting essential services and economic growth:

- Debt and Fiscal Consolidation: The debt-to-GDP ratio is projected to peak at 76.2% in 2025/26 before declining, as the government aims for a debt-stabilizing primary budget surplus by 2025/26.
- Revenue Measures: Additional tax measures are expected to raise an extra R28 billion in revenue for 2025/26. This includes a proposed VAT increase – 0.5 percentage points in 2025/26 and another 0.5 percentage point in 2026/27 bringing the rate to 16%.
- Social Spending: Approximately 61% of consolidated non-interest spending is earmarked for social services such as health, education, social protection, and community development. This ensures that low-income and vulnerable households are supported even as fiscal tightening continues.
- Wage Agreements: Public sector wage increases of 5.5% are planned, with projected additional costs rising from R7.3 billion in 2025/26 to R8.2 billion by 2027/28.
- Infrastructure and Investment: A significant portion of the budget is dedicated to upgrading critical infrastructure and facilitating growth-enhancing projects, including reforms in energy and transport sectors to reduce bottlenecks and attract private investment.

Economic Growth & Domestic Outlook

Economic growth is expected to rebound gradually, with real GDP growth projected to reach 1.9% in 2025 and averaging 1.8% over the medium term. This improvement is driven by:

- A more reliable electricity supply, improved investor confidence, and declining interest rates.
- Structural reforms and targeted fiscal measures that support increased household consumption, fixed capital formation, and enhanced public spending on critical infrastructure.

- Global influences, with the IMF forecasting a global growth rate of 3.3% in 2025 and a steady decline in global inflation rates from 5.7% in 2024 to 4.2% in 2025.

Despite these positive indicators, the economy faces risks from logistical challenges, potential geopolitical tensions, and external trade disruptions. The emphasis remains on promoting private sector investment in renewable energy and modernizing transport logistics to sustain growth.

Government Priorities & Budget Highlights

Key priorities in the 2025 Budget and Budget Review include:

- Structural Reforms: Fast-tracking reforms under Operation Vulindlela to ensure a stable energy supply, efficient logistics, and robust digital infrastructure. Reforms aim to remove regulatory constraints and foster an environment conducive to private sector investment.
- Social Protection and Public Services: The government is committed to extending the Social Relief of Distress (SRD) grant and increasing social spending, with enhancements in early childhood development (ECD) programs and public service delivery.
- Revenue and Tax Measures: The planned VAT increase and other revenue measures are designed to fund essential services while minimizing negative impacts on employment and investment.
- Fiscal Discipline: A balanced approach to fiscal consolidation, including controlled borrowing and careful prioritization of public expenditure, is central to the strategy.
- Public Investment: Significant investments in infrastructure, particularly in electricity, transport, water, and digital public services, are expected to underpin long-term economic recovery.
- Enhanced Governance: Continued efforts to strengthen state capability and public administration, including improved fiscal management at the municipal level, are critical for sustaining growth.

Western Cape & Municipal Focus

The Western Cape government aligns with the national agenda but emphasizes regional priorities:

- Energy Resilience: Initiatives aim to make the province the first load-shedding-free region in South Africa by investing in affordable and reliable green energy projects.
- Economic Recovery and Job Creation: Focused on tourism expansion, agriculture, and rapid school-building programs to stimulate local economies and create employment.
- Municipal Financial Sustainability: Municipalities are urged to set cost-reflective tariffs, enhance revenue collection, and adopt efficient financial management practices to support service delivery and infrastructure maintenance.

- Public Safety and Infrastructure: Increased spending on law enforcement and public safety measures, coupled with infrastructure projects, is intended to create a secure environment conducive to economic development.

In conclusion, the 2025 Budget and Budget Review reflects a comprehensive strategy to address South Africa’s long-standing economic challenges. The government is committed to:

- Stimulating economic growth through a combination of structural reforms, targeted fiscal measures, and significant public investment.
- Stabilizing public finances while continuing to support vulnerable households and essential public services.
- Enhancing state capacity and governance to ensure that reforms are effectively implemented.
- Balancing fiscal discipline with the need for increased social spending and infrastructure development.
- These initiatives are designed to translate improved economic conditions into sustainable growth, job creation, and improved living standards, setting the foundation for long-term economic resilience and a more inclusive, competitive economy.

Economic Outlook: Stellenbosch Municipality

Economic Performance and Growth

The MERO 2024/25 indicates that Stellenbosch Municipality has experienced steady economic growth, with its Gross Domestic Product (GDP) showing resilience and recovery post-pandemic. The municipality's economy is characterized by a diverse sectoral composition, contributing to its overall stability and growth.

Sectoral Contributions

According to the 2023 Socio-Economic Profile of Stellenbosch Municipality, the key sectors contributing to the local economy include:

- Finance, Insurance, Real Estate, and Business Services: 29.3% of the local economy.
- Wholesale and Retail Trade, Catering, and Accommodation: 16.2%, reflecting the vibrant tourism and hospitality industry.
- Manufacturing: 15.5%, underscoring the presence of various manufacturing activities within the municipality.
- Agriculture and Agri-Processing: The municipality’s agricultural sector, particularly viticulture, remains a significant contributor to the local economy. The wine industry not only supports local employment but also enhances tourism through wine-related activities.
- Tourism: Stellenbosch’s rich cultural heritage, scenic landscapes, and renowned wine estates continue to attract both domestic and international tourists. Events and festivals further bolster the tourism sector, contributing to economic growth.
- Education: Stellenbosch University plays a pivotal role in the local economy by attracting a diverse student population and fostering research and innovation. The university’s presence stimulates various sectors, including housing, retail, and services.

Financial Management

Stellenbosch Municipality has demonstrated prudent financial management, as evidenced by consistent clean audit opinions. The Draft Annual Report 2023/24 provides detailed insights into the municipality's financial health and strategic initiatives.

Capital Expenditure

The Capital Expenditure Budget for the 2024/2025 financial year indicates significant investments in infrastructure and development projects aimed at enhancing service delivery and supporting economic growth.

Economic Challenges

Despite its economic strengths, Stellenbosch Municipality faces several challenges that could impact its future growth and development:

1. Economic Growth Volatility: The municipality experienced an average annual economic contraction of 0.7% between 2016 and 2020, with a significant downturn in 2020 due to the global recession. Estimated economic growth is 0.9% for 2025.
2. Unemployment and Labor Market Dynamics: Stellenbosch has achieved a substantial increase in employment, with a 12.9 per cent year-on year growth in 2023, translating to more than 11 000 FTE jobs in 2023 alone. However, it is still faced a relatively high unemployment rate.
3. Infrastructure and Service Delivery: Rapid urbanization has increased demand for infrastructure and municipal services, posing challenges in ensuring adequate housing, transportation, and utilities.
4. Economic Inequality: Disparities in income and access to opportunities persist, necessitating inclusive economic growth strategies.
5. Environmental Sustainability: Balancing economic development with environmental conservation is crucial, given the region's reliance on agriculture and tourism. Implementing sustainable practices is a complex but necessary task.

Strategic Interventions Using the Capital Expenditure Framework (CEF)

The Capital Expenditure Framework (CEF) is a key tool for addressing economic challenges through targeted infrastructure investment.

Infrastructure Investment for Economic Growth

- Upgrading road and electrical networks, investment in mobility infrastructure and expansion of the Landfill site.
- Developing LED hubs to support entrepreneurship and SMEs.

Job Creation & Skills Development

- Investing in training programmes for residents and SMEs
- Expanding public works programs for employment in construction and renewable energy. As part of the municipality’s procurement on construction projects it requires service providers to source all unskilled labour and where possible 50% of semi-skilled labour from the area.
- Provided a R100 million over the three years for the Extended Public Works Programme.

Housing & Urban Development

- Prioritizing low cost and affordable housing projects to accommodate population growth. The inclusionary zoning policy also provides for the provision of affordable housing in new developments.
- Expanding water and sanitation services to meet urban demand.

Renewable Energy & Sustainability

- Given energy challenges in South Africa, Stellenbosch Municipality is investing in renewable energy sources like solar energy.
- Installation of alternative energy solutions at key municipal buildings to ensure business continuity.
- Supporting climate resilience projects.

Tourism & SME Support

- Allocating funds to improve tourist attractions.
- Strengthening local economic development by leasing municipal agricultural land to small farmers.

Financial Management & Economic Planning

- The municipality maintains transparency through regular financial reporting, including monthly budget monitoring and capital expenditure reports, ensuring fiscal responsibility and informed decision-making.
- The 2024-2025 Integrated Development Plan (IDP) prioritizes economic recovery and infrastructure expansion.

Stellenbosch Municipality faces economic challenges but is taking proactive steps through infrastructure investment, energy security projects, and local economic development initiatives. By strategically leveraging the Capital Expenditure Framework (CEF) and aligning with the Integrated Development Plan (IDP), the municipality aims to enhance growth, create jobs, and improve living conditions for its residents.

Stellenbosch Economic Outlook:

- Short-term: Economic recovery through infrastructure spending and energy solutions.
- Medium-term: Increased investment in skills development and business support.
- Long-term: Sustainable economic growth driven by diversification and innovation.

By focusing on these key areas, Stellenbosch can strengthen its economic resilience and ensure long-term prosperity.

Municipality's Financial Planning considering the Economic Outlook and guidance from National Treasury

The weak economic growth continues to impact municipal finances, and this has strained consumers' ability to pay for services. Coupled with this is the marginal growth in national transfers compared to previous financial years. These two critical factors necessitate municipalities to function optimally, suggesting that municipal operations, processes and procedures must be efficient. Therefore, municipalities must maximize their revenue generating potential and collect what is due to them and at the same time eliminate wasteful and non-core spending.

National Treasury encourages municipalities to maintain tariff increases and adopt a tariff setting methodology at levels that reflects an appropriate balance between the affordability to poorer households and other customers, while ensuring the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be 4.4 per cent, thus municipalities are required to justify all increases more than the projected inflation target for 2025/2026. Municipalities must ensure that their budgets are funded from realistically anticipated revenues. This means that the municipality must refrain from assuming collection rates that are unrealistic and unattainable.

The setting of cost-reflective tariffs is a requirement of Section 74(2) of the Municipal Systems Act, which is meant to ensure that municipalities set tariffs that enable them to recover the full cost of rendering the service. This forms the basis of compiling a credible budget. The municipalities must therefore generate sufficient revenue to fully recover their costs, deliver services to customers sustainably and invest in the infrastructure that promises local economic development.

The municipality's revenue is determined by setting a package of tariffs that is not only considered to be affordable to its ratepayers and the users of its services but deemed to be at fair and realistic levels. It is important that municipalities periodically conduct cost of supply studies in the provision of each basic service.

Tariff increases by Eskom and Water Boards are above inflation and should be considered as such while determining cost reflective tariffs. In the instance of bulk tariff increases for electricity, municipalities are encouraged to apply for electricity tariff increases that reflect the total cost of providing the service, to ensure that they are working towards achieving fully cost-reflective tariffs that will assist them to achieve financial sustainability. Municipalities should consider the following facts during the tariff setting process, namely, the costs of bulk purchases and the fluctuation in

the seasonal cost thereof; the consumption patterns to enable better demand planning and management; and in the event that municipalities have been under recovering costs, embark on a process to correct their tariff structures over a reasonable time period so that cost reflective tariffs are achieved, which in turn will result in financial sustainability.

Local government confronts tough fiscal choices in the face of financial and institutional problems that result in service-delivery breakdowns and unpaid bills. Municipalities can offset these trends by improving their own revenue collections, working more efficiently and implementing cost-containment measures. In order to maintain a funded budget, municipalities need to not only focus on tariff increases but also focus on how to eliminate expenditure that is unnecessary. The Cost Containment Regulations were issued on 07 June 2019, as well as the municipality's Cost Containment Policy is embedded in the municipality's operations that assists in driving down costs, ensuring that value for money is achieved, and resources of the municipality is used effectively, efficiently and economically.

Municipalities are required to consider the following during the compilation of the 2025/2026 MTREF budgets:

- Improving the effectiveness of revenue management processes and procedures;
- Cost containment measures to, amongst other things, control unnecessary spending on nice-to-have items and non-essential activities as highlighted in the Municipal Cost Containment Regulation read with MFMA Circular No.82;
- Ensuring value for money through the procurement process;
- The affordability of providing free basic services to all households;
- Not taking on unfunded mandates;
- Strictly control the use of costly water tankers and fix the water infrastructure to enable the sustainable provision of water;
- Prioritize the filling of critical vacant posts, especially linked to the delivery of basic services; and
- Curbing consumption of water and electricity by the indigents to ensure that they do not exceed their allocation.

The aforementioned were taking into account during the compilation of the municipality's budget.

The application of sound financial management principles for the compilation of the Stellenbosch municipality's long term financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities. The municipality's business and service delivery

priorities were reviewed as part of this year's planning, through the Integrated Development Plan (IDP), and the annual budget process.

Funds were shifted from low to high priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken on non-core and 'nice to have' items with regards to expenditure. The municipality has embarked on developing a revenue enhancement strategy to optimize revenue, including the collection of debt owed by consumers. Furthermore, the municipality has undertaken various customer care initiatives to ensure that the municipality truly involves all citizens in the process of ensuring a people lead government.

The following budget principles and guidelines directly informed the compilation of the 2025/2026 MTREF:

- Integrated Development Plan was used to inform the measurable objectives, targets and backlog eradication goals;
- Tariff and property rate increases should be affordable. However, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs;
- National, provincial and local priorities;
- Headline inflation forecasts; and
- Funding choices and modelling.

The Integrated Development Plan (IDP) was used as a guiding strategic document to inform the budget compilation. The challenge however is still to deliver services more efficiently and effectively with a tight financial envelope.

Stellenbosch municipality's revenue strategy was based on the following fundamentals, namely, tariff policies of the municipality, economic outlook and development for Stellenbosch and surrounding areas, National Treasury's guidelines and macroeconomic policy, National, Provincial and Regional fiscal growth rates and electricity tariffs as approved by National Electricity Regulator of South Africa (NERSA).

The financial resources to fund the Operational Budget will and must consist of realistically anticipated revenue generated from property taxes, service charges and other income.

The municipality were mindful of the estimated headline inflation for 2025/2026 of 4.40% forming the basis of the extensive income modelling exercise but also taking into account the principles of economic services that are cost reflective, trading services generating surpluses, the effect

of escalating salary costs and bulk purchases. Inflation is forecast to fluctuate around 4.4% to 2.5% over the medium term in line with moderating inflation expectations.

The national budget focuses on fiscal consolidation. This means that we as municipalities must ensure that we do not borrow beyond our ability to repay and we do not spend money we do not have, until we ignite growth and generate revenue, we have to be tough on ourselves.

The total budget quantum for the 2025/2026 year is R3 383 571 029 of which R2 741 080 854 (81%), is allocated to the operating budget and R642 490 175 (19%) to capital investment.

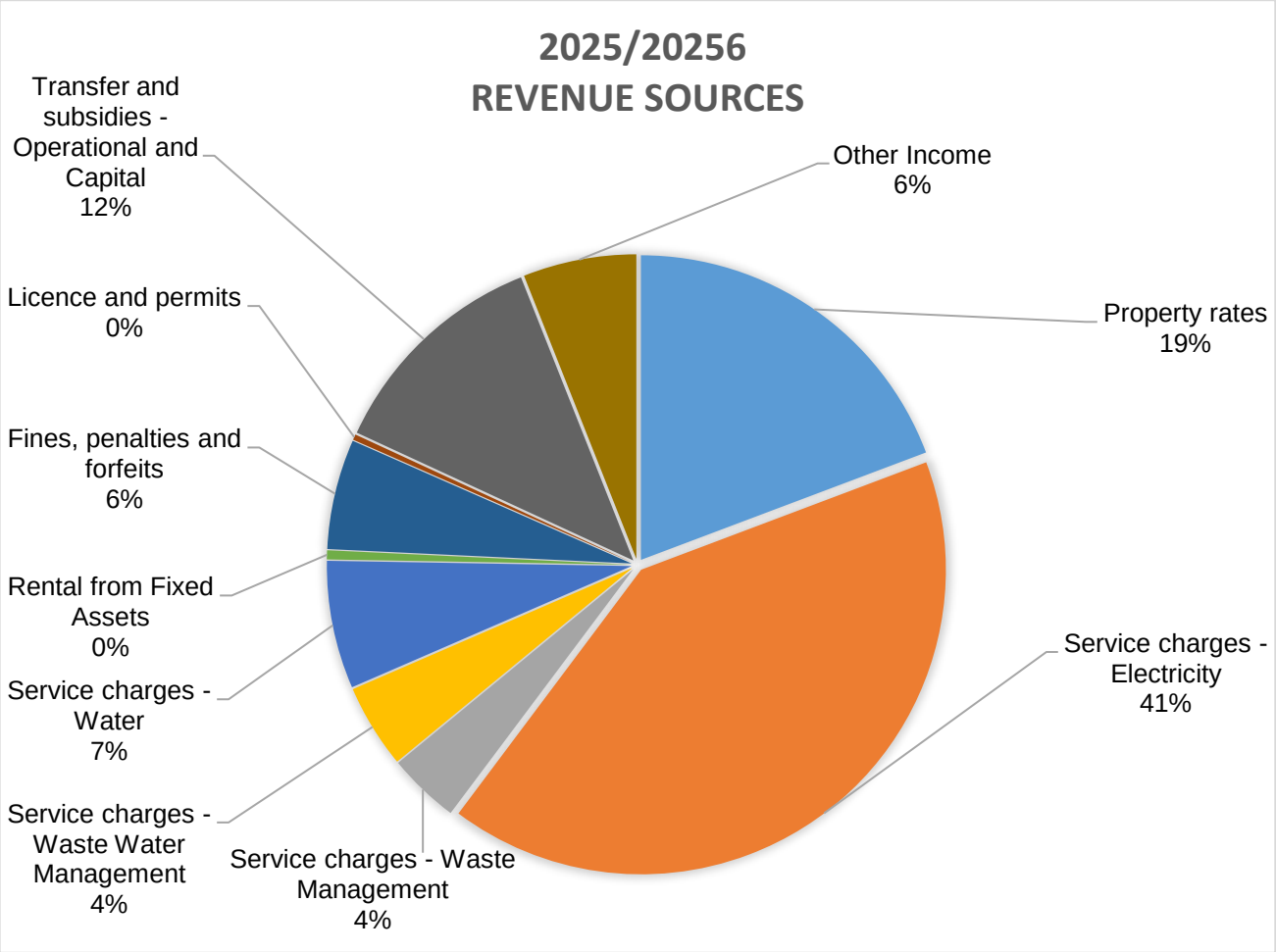
OPERATING BUDGET – REVENUE

Overall revenue budget increase was limited to 8.31% resulting in annual operating revenue increasing from R2 721 163 315 in 2024/2025 to R2 967 736 480 in 2025/2026. Taking cognisance of the economic conditions, the resultant low employment levels and levels of disposable income, it was important to keep services affordable by critically looking at the costs associated with providing the service.

Accordingly, management investigated potential pitfalls and amongst others found that spiralling expenditure on electricity bulk purchases from Eskom, above inflation increase for employee costs and the Geopolitical outlook having an impact on Fuel and Oil prices. These expenditure items did not keep trend with the realistically anticipated revenue streams.

The municipality is in the process of procuring energy from renewable sources. We expect that renewable energy will cost less than what the Municipality is currently paying to Eskom, furthermore it will also reduce reliance on Eskom.

REVENUE SOURCES	**2024/2025**	**2025/2026**	**% INCR**
Property rates	509 116 169	571 650 678	10.94%
Service charges - Electricity	1 079 705 173	1 215 948 763	11.20%
Service charges - Waste Management	110 081 671	112 789 486	2.40%
Service charges - Waste Water Management	122 771 630	132 112 779	7.07%
Service charges - Water	182 522 220	201 453 009	9.40%
Rental from Fixed Assets	13 648 887	14 249 488	4.21%
Fines, penalties and forfeits	163 379 995	173 402 829	5.78%
Licence and permits	8 385 504	8 754 465	4.21%
Transfer and subsidies - Operational and Capital	379 647 918	359 000 665	-5.75%
Other Income	151 904 148	178 374 318	14.84%
Total Operating Revenue	**2 721 163 315**	**2 967 736 480**	**8.31%**



- Average tariff increases:

Property Rates	-18.36%
Electricity	9.95%
Water	6.00%
Sanitation	6.00%
Refuse removal	6.90%

- The proposed electricity tariffs are subject to change based on the final findings and recommendation of the cost of supply study. The proposed electricity charges and tariff structure is subject to National Electricity Regulator of South Africa (NERSA) approval.

- The Municipality succeeded in accessing the EPWP Incentive Grant for Municipalities in a bid to give some relief to the poorest of the poor by means of contract employment opportunities over the short term. The allocation for the 2025/26 financial year is R 3 202 000.

Rates

In the 2025/2026 financial year, the Property Rates Tariff paid by owners will decrease with 18.36%, whilst total rates also increased with 7%.

The new General Valuation Roll will be implemented on 01 July 2025. There will be an increase in valuations due to new properties being registered, improvements to existing properties and an increase in property valuations. Rates rebates to senior citizens and disabled persons are also available as per the requirements of the amended Rates Policy to qualifying ratepayers with a monthly income of R15 000 or less.

Electricity

According to NERSA, the inclining block rate tariff structure is commonly used to charge water usage. The feature of this tariff structure is that the more you use, the higher the average price. The objective of the inclining block tariff is to provide protection for lower usage customers against high price increases resulting in a reduction in tariffs to these customers. This means that higher consumption customers will see increasingly punitive charges based on their electricity usage.

Council's attention is further drawn to the fact that the proposed electricity tariff is at 9.95% whereas the increase in electricity bulk purchases for the 2025/2026 financial year is 11.32% as approved by NERSA (National Electricity Regulator of South Africa) for implementation by all municipalities.
The municipality is in the process of procuring energy from renewable sources. The expectation is that renewable energy will cost less than what the Municipality is currently paying to Eskom, furthermore it will also reduce the reliance on Eskom. This will lower the cost of the providing electricity to residents and limit the impact of above inflation increases from Eskom.

Municipalities are also urged to examine the cost structure of providing electricity services and to apply to NERSA for electricity tariff increases that reflect the total cost of providing the service, so that they work towards achieving fully cost-reflective tariffs that will help them achieve financial sustainability.

Water

Taking cognizance of the challenges that the country is currently experiencing due to the severe drought, the plight of the poor and the affordability of basic services, the average tariff increase for the rest of the consumptive water scales is 6.00%. The tariff is designed to cater for current and future capital investment in basic water infrastructure and the need to generate surpluses. **It is however important to note that the proposed revenue as per table A4 (Appendix 1 – Part 1 – Section D) is based on the anticipated actual performance of the income to be derived in 2025/2026 and not based on the approved budget for the same year.**

Sewerage (Sanitation)

The proposed increase in this tariff is 6.00%. Sanitation services is classified as an economical service. This means that the service charges for sanitation must cover the cost of providing the service, i.e. it must at least break even. This tariff increase is necessitated by operational requirements, maintenance of existing aging infrastructure, new infrastructure financing/provision and to ensure that the service is delivered in a sustainable manner.

It is however important to note that the proposed revenue as per table A4 (Appendix 1 – Part 1 – Section D) is based on the anticipated actual performance of the income to be derived in 2025/2026 and not based on the approved budget for the same year.

Refuse (Solid Waste)

Refuse removal services, like sanitation are also classified as an economical service. This means that the service charges for refuse must cover the cost of providing the service, i.e. it must at least break even. The municipality will implement an above inflation tariff increase as this service does not break even. The solid waste tariffs were modelled to give effect to the principle of the service charge being cost reflective as the service cannot be cross-subsidized. It is proposed that the tariff increases by 6.90% because of the before mentioned.

It is however important to note that the proposed revenue as per table A4 (Appendix 1 – Part 1 – Section D) is based on the anticipated actual performance of the income to be derived in 2025/2026 and not based on the approved budget for the same year.

Debt Management

The municipality is currently executing all credit control and debt collection procedures as required in the approved Credit Control and Debt Collection policy. These internal procedures followed include the disconnection of services, where there are services that can be disconnected, the issuing of final notices, the conclusion of reasonable agreements where the settlement of the accounts is not possible and also the follow up on defaulting debtors not honoring arrangements. The municipality continuously enforces the above procedures to ensure that debt which is collectable is collected and all debt that is regarded as not recoverable, be written off.

The biggest challenge with the implementation of credit control and debt collection processes is in areas where the municipality is not supplying electricity. Eskom is the service provider in these areas and the blocking or restriction of the electricity supply is not possible.

The municipality developed a revenue enhancement strategy. The document focuses on the formulation and implementation of strategies to improve financial management and control within the municipality. The objective of any successful revenue enhancement strategy is to build and improve current payment levels and then to recover arrear debt.

The municipality has a Credit Control and Debt Collection By-Law to strengthen the internal credit control and debt collection procedures through handing over all debt over 90 days to the appointed attorneys.

A zero-tolerance approach will be followed where consumers are able to pay for services, as this indirectly denies paying consumers the level and standard of service that they are entitled to.

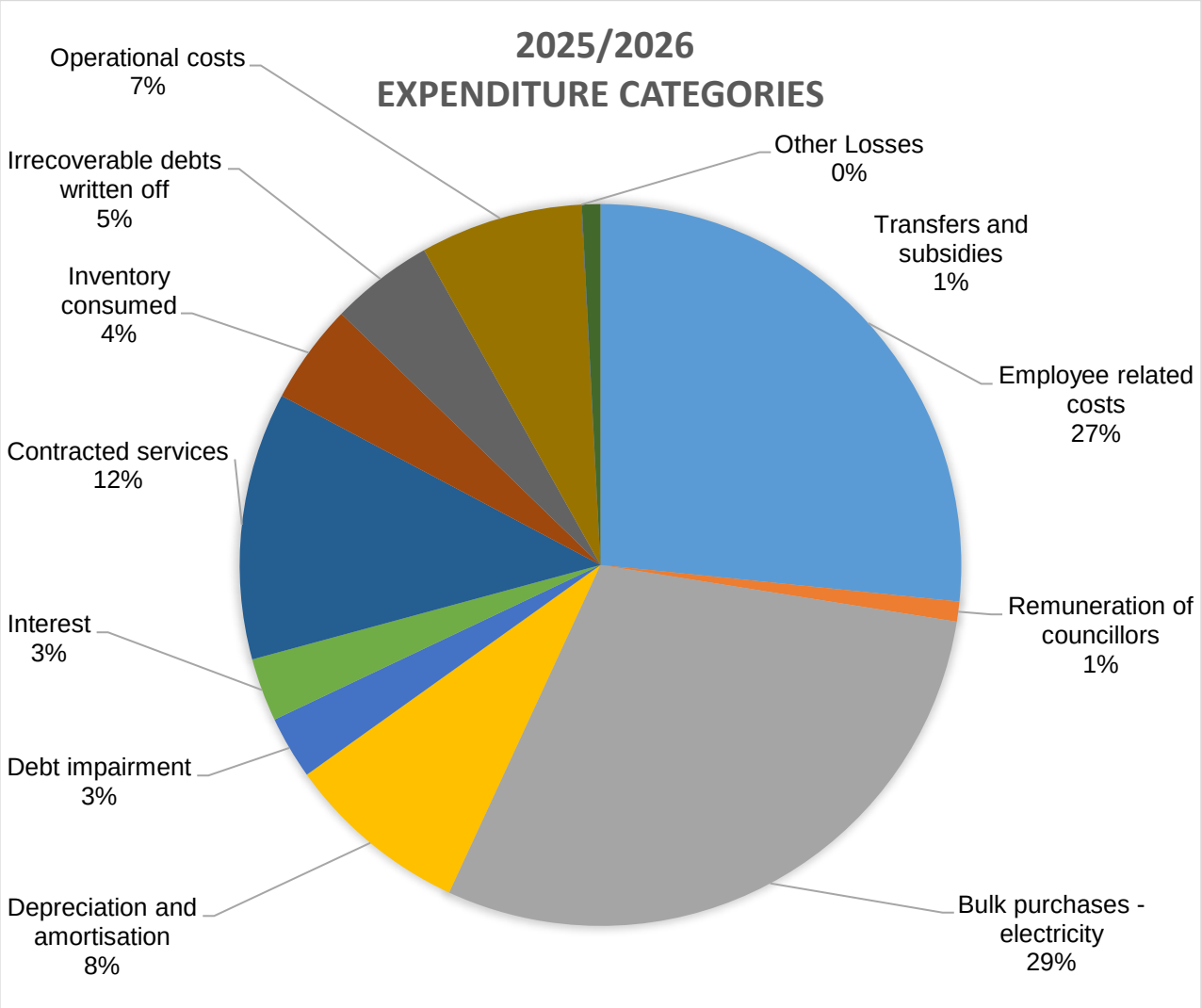
OPERATING BUDGET - EXPENDITURE

The budget sees an increase in annual operating expenditure from R2 522 842 931 in 2024/2025 to R2 741 080 854 in 2025/2026. This 7.96% increase is primarily due to increases in several expenditure categories, examples which are included in the table below:

EXPENDITURE CATEGORIES	2024/2025	2025/2026	% INCR.
Employee related costs	655 857 193	729 634 893	10.11%
Remuneration of councillors	23 422 305	24 593 419	4.76%
Bulk purchases - electricity	714 397 202	805 125 647	11.27%
Depreciation and amortisation	219 703 322	225 960 324	2.77%
Debt impairment	74 031 467	77 288 852	4.21%
Interest	83 481 356	77 648 569	-7.51%
Contracted services	317 468 069	328 381 090	3.32%
Inventory consumed	114 269 806	122 965 205	7.07%
Irrecoverable debts written off	121 382 915	126 723 763	4.21%
Operational costs	176 510 407	199 498 483	11.52%
Other Losses	680 000	630 000	-7.94%
Transfers and subsidies	21 638 889	22 630 609	4.38%
Total Expenditure	**2 522 842 931**	**2 741 080 854**	**7.96%**

Council to note the upward pressure of external borrowing interest (Finance Charges) on future tariffs. In this regard, strong political will and strategic leadership is required to ensure that the municipality maintains the position of being responsive to its communities by ensuring that service charges are kept affordable and realistic by amongst other, critically investigating funding choices and expenditure decisions.

The Municipality have a balanced funding approach for its Capital Budget. The Capital Budget is funded from the Capital Replacement Reserve (Own Funds), External Loans and Grant Funding. External Loans are used to fund capital projects that will create additional infrastructure capacity that will be serviced by future consumers. This will result in an increase in the revenue base and contribute economic growth.



Explanation of significant expenditure variances:

Finance Charges

The interest payable for the 2025/2026 financial year has been calculated based on the maximum possible borrowings that could be drawn down by the end of the 2025/2026 financial year.

Bulk Purchases

The municipal tariff guideline increases issued by NERSA setting the bulk purchase increase at 11.32%.

Contracted Services

Budgetary constraints and economic challenges meant that the municipality had to apply a combination of cost-saving interventions and efficiencies.

Additional funding is allocated for security services. The additional funds will help safeguard municipal properties and facilities, potentially reduce vandalism, theft and other risks that could disrupt service delivery. The investment in security could also lead to long-term costs savings by minimizing repairs and maintenance expenses.

Even with the provision of additional funding for security services the increase in contracted services was limited to 1.38%.

Inventory Consumed

The Geopolitical outlook meant that the Municipality needed to provide above inflationary increase for affected goods and services like Fuel and Oil.

Operational costs

The ward allocations are increased from R120 000 in the current financial year to R200 000 in the 2025/2026 financial year. Provision is also made for above inflationary increase for the licensing and registration of municipal vehicles.

CAPITAL BUDGET

The capital budget increased from R524 512 559 in 2024/2025 to R642 490 175 in 2025/2026.

DIRECTORATE	**2024/2025**	**2025/2026**	**% INCR.**
Municipal Manager	40 000	100 000	150.00%
Planning and Economic Development	35 083 324	35 403 912	0.91%
Infrastructure Services	369 515 692	470 181 540	27.24%
Corporate Services	51 356 523	50 920 000	-0.85%
Community and Protection Services	67 117 020	81 584 723	21.56%
Financial Services	1 400 000	4 300 000	207.14%
Total Expenditure	**524 512 559**	**642 490 175**	**22.49%**

FUNDING SOURCE	**2024/2025**	**2025/2027**	**% INCR**
Capital Replacement Reserve	234 652 040	325 835 001	38.86%
Development Contribution	35 799 541	33 057 181	-7.66%
External Loan	118 845 659	198 019 488	66.62%
National Government	100 215 522	63 693 288	-36.44%
Provincial Government	34 999 797	21 885 217	-37.47%
	524 512 559	**642 490 175**	**22.49%**

CAPITAL PROJECTS ABOVE R50 MILLION INCLUDED IN THE THREE YEAR MTREF

The following projects included in the three-year MTREF budget are above R50 million:

Project Description	**2025/2026**	**2026/2027**	**2027/2028**	**MTREF Total**
Upgrade of IdasValley WTP	2 000 000	10 000 000	40 000 000	52 000 000
Upgrade of WWTW: Klapmuts	25 000 000	55 000 020	1 000 000	81 000 020
Extention Of WWTW: Stellenbosch	6 000 000	30 000 000	46 200 000	82 200 000
Bien don 66/11kV substation new	23 847 227	44 920 700	25 000 000	93 767 927
Calcatta Memorial Park	48 820 550	3 500 000	8 000 000	60 320 550
Bulk Water Supply Pipe and Reservoir: Stellenbosch	100 503 600	43 281 936	-	143 785 536
	206 171 377	**186 702 656**	**120 200 000**	**513 074 033**

Major capital expenditure is planned in the following areas during the 2025/2026 financial year:

• Adam Tas Corridor Precinct 10
• Electricity Network: Pniel
• Energy Efficiency and Demand Side Management
• Network Cable Replace 11 Kv
• System Control Centre & Upgrade Telemetry:
• Bird Street Dualling - Adam Tas to Kayamandi
• Major Drop-Offs: Construction - Franschoek
• Refurbish Plant & Equipment - Raithby WWTW
• Erf 7001 Cloetesville (380) FLISP
• Jamestown: Housing
• La Motte Old Forest Station (±430 services & ±430 units)
• Rehabilitation of Langrug Dam and Engineering Services
• Bien don 66/11kV substation new
• Cable replacement 66kV
• Electrification INEP
• Kayamandi new substation 11 kV switching station
• Third transformer and associated works 20MVA Cloetesville
• Upgrade transformers at Main substation 7.5MVA to 20MVA
• Switchgear Substation University
• Kayamandi: Zone O (±711 services)
• Adhoc Reconstruction Of Roads (WC024)
• Lanquedoc Access road and Bridge
• Reseal Roads - Stellenbosch & Surrounding
• Jamestown Transport Network - School Street
• Main Road Intersection Improvements: Strand / Adam Tas / Alexander
• Expansion of the landfill site (New cells)
• Extention Of WWTW: Stellenbosch
• Sewer pipe Replacement
• Upgrade of IdasValley WTP
• Upgrade of WWTW Wemmershoek

• Upgrade of WWTW: Klapmuts
• Bulk Water Supply Pipe and Reservoir: Stellenbosch
• Bulk Water Supply Pipe Line & Pumpstations: Franschhoek
• Bulk Water Supply Pipe: Cloetesville/ Idas Valley
• New Reservoir & Pipeline: Vlottenburg
• Waterpipe Replacement

C: HIGH LEVEL BUDGET SUMMARY

	Operating Income R	Operating Expenditure R	Capital Expenditure R	Total Budget R
Municipal Manager	2 412 150	23 693 262	100 000	23 793 262
Planning and Economic Development	51 760 136	130 807 404	35 403 912	166 211 316
Infrastructure Services	1 962 771 629	1 636 652 537	470 181 540	2 106 834 077
Corporate Services	13 891 229	236 951 689	50 920 000	287 871 689
Community and Protection Services	209 811 814	568 392 787	81 584 723	649 977 510
Financial Services	727 089 522	144 583 175	4 300 000	148 883 175
Total	**2 967 736 480**	**2 741 080 854**	**642 490 175**	**3 383 571 029**

D: ANNUAL BUDGET TABLES

In accordance with the Budget and Reporting Regulations the following compulsory schedules are attached reflecting the composition and detail of the above-mentioned amounts.

Budget Summary	Table A1
Budgeted Financial Performance	Table A2
(Revenue and Expenditure by functional classification)	
Budgeted Financial Performance	Table A3
(Revenue and Expenditure by municipal vote)	
Budgeted Financial Performance	Table A4
(Revenue and Expenditure)	
Budgeted Capital Expenditure by vote, functional classification	Table A5
and funding	
Budgeted Financial Position	Table A6
Budgeted Cash flows	Table A7
Cash backed reserves/accumulated surplus reconciliation	Table A8
Asset Management	Table A9
Basic Service Delivery Measurement	Table A10

The information displayed in the “Adjusted Budget” column for the 2024/2025 financial year includes all changes approved by Council in the Adjustments Budgets during the current financial year.

WC024 Stellenbosch - Table A1 Budget Summary

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Performance										
Property rates	421 969	452 019	484 454	509 116	509 116	509 116	492 603	571 651	606 136	642 710
Service charges	1 090 198	1 138 698	1 289 135	1 450 081	1 495 081	1 495 081	1 324 385	1 662 304	1 844 526	2 048 098
Investment revenue	18 770	42 250	57 312	44 232	54 232	54 232	52 141	63 980	66 147	68 414
Transfer and subsidies - Operational	226 597	211 295	230 231	245 638	244 433	244 433	229 242	260 585	303 919	317 945
Other own revenue	192 277	258 297	292 862	283 086	283 086	283 086	236 322	310 802	324 443	333 650
Total Revenue (excluding capital transfers and	1 949 813	2 102 560	2 353 994	2 532 153	2 585 948	2 585 948	2 334 694	2 869 321	3 145 171	3 410 817
Employee costs	549 555	542 779	632 279	656 455	650 857	650 857	517 010	729 635	753 435	795 372
Remuneration of councillors	19 815	22 765	22 620	23 422	23 422	23 422	19 285	24 593	25 823	27 114
Depreciation and amortisation	221 416	233 250	207 180	249 408	219 703	219 703	178 036	225 960	232 739	237 394
Interest	44 332	59 928	63 411	71 259	83 481	83 481	30 197	77 649	92 943	106 984
Inventory consumed and bulk purchases	604 050	608 174	724 599	827 038	825 384	825 384	645 580	928 091	1 035 256	1 156 740
Transfers and subsidies	13 364	17 758	21 324	20 739	21 639	21 639	16 796	22 631	23 687	24 618
Other expenditure	489 000	466 368	569 613	663 413	698 356	698 356	401 475	732 522	807 755	816 593
Total Expenditure	1 941 532	1 951 023	2 241 026	2 511 734	2 522 843	2 522 843	1 808 378	2 741 081	2 971 638	3 164 816
Surplus/(Deficit)	8 281	151 537	112 968	20 419	63 105	63 105	526 316	128 240	173 533	246 001
Transfers and subsidies - capital (monetary allocations)	94 509	100 312	106 864	99 123	135 215	135 215	73 300	98 415	130 747	122 438
Transfers and subsidies - capital (in-kind)	50	23	5 137	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers &	102 840	251 872	224 968	119 542	198 320	198 320	599 616	226 656	304 280	368 438
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	102 840	251 872	224 968	119 542	198 320	198 320	599 616	226 656	304 280	368 438
Capital expenditure & funds sources										
Capital expenditure	340 170	318 447	428 509	599 345	524 513	524 513	283 428	642 490	647 192	518 728
Transfers recognised - capital	94 873	116 345	121 312	137 551	171 015	171 015	109 622	118 636	126 193	128 467
Borrowing	128 766	84 534	137 739	200 000	118 846	118 846	66 316	198 019	199 423	77 999
Internally generated funds	116 481	115 645	164 073	261 795	234 652	234 652	107 490	325 835	321 576	312 261
Total sources of capital funds	340 120	316 524	423 124	599 345	524 513	524 513	283 428	642 490	647 192	518 728
Financial position										
Total current assets	745 309	1 863 998	2 180 091	894 865	948 359	948 359	2 652 507	932 399	1 001 150	1 066 404
Total non current assets	5 999 577	5 652 855	5 858 053	6 680 375	6 635 247	6 635 247	5 947 552	7 047 276	7 045 199	6 912 081
Total current liabilities	431 325	1 431 540	1 643 278	486 366	501 589	501 589	1 601 700	498 267	498 367	498 818
Total non current liabilities	793 586	568 530	827 907	1 076 572	990 417	990 417	827 907	1 168 172	1 157 122	1 024 648
Community wealth/Equity	5 546 135	5 776 460	6 001 468	6 012 302	6 091 081	6 091 081	6 817 194	6 313 236	6 390 861	6 455 019
Cash flows										
Net cash from (used) operating	1 137 048	1 845 150	(229 595)	461 634	604 922	604 922	(5 118 170)	572 998	641 516	684 249
Net cash from (used) investing	(37 541)	(7 127)	1 700	(4 599)	(4 599)	(4 599)	11 757	(738 582)	(744 183)	(596 361)
Net cash from (used) financing	(142 853)	(45 548)	(190 650)	136 080	54 926	54 926	(34 672)	135 804	122 659	(12 029)
Cash/cash equivalents at the year end	1 290 738	2 235 876	160 164	1 214 589	1 276 722	1 276 722	(4 534 689)	649 027	669 019	744 878
Cash backing/surplus reconciliation										
Cash and investments available	443 400	578 713	606 395	529 941	678 132	678 132	789 795	649 027	698 799	754 665
Application of cash and investments	224 439	243 096	277 383	112 699	193 336	193 336	1 036 074	478 416	460 564	441 169
Balance - surplus (shortfall)	218 961	335 616	329 012	417 241	484 795	484 795	(246 279)	170 611	238 234	313 496
Asset management										
Asset register summary (WDV)	5 992 856	5 648 257	5 851 544	6 675 776	6 630 648	6 630 648		7 042 678	7 040 601	6 907 482
Depreciation	221 416	233 250	207 180	249 408	219 703	219 703		225 960	232 739	237 394
Renewal and Upgrading of Existing Assets	179 364	106 344	139 142	344 932	282 321	282 321		408 310	335 110	261 822
Repairs and Maintenance	63 917	84 992	123 724	120 048	130 017	130 017		150 852	149 342	150 819
Free services										
Cost of Free Basic Services provided	34 759	44 034	50 843	43 344	48 789	48 789		99 788	123 531	164 383
Revenue cost of free services provided	51 233	35 175	(6 217)	48 315	48 315	48 315		50 465	53 493	56 702
Households below minimum service level										
Water:	2	1	1	1	1	1		1	1	1
Sanitation/sewerage:	1	1	1	1	1	1		1	1	1
Energy:	2	2	2	2	2	2		2	1	1
Refuse:	5	4	4	4	4	4		4	4	3

WC024 Stellenbosch - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional										
Governance and administration		**517 935**	**585 336**	**664 483**	**649 367**	**659 517**	**659 517**	**743 393**	**781 545**	**823 261**
Executive and council		306	624	846	987	987	987	3 585	721	740
Finance and administration		517 629	584 162	663 637	648 380	658 530	658 530	739 808	780 824	822 522
Internal audit		–	550	–	–	–	–	–	–	–
Community and public safety		**186 645**	**197 622**	**194 078**	**220 431**	**230 908**	**230 908**	**248 319**	**338 787**	**337 193**
Community and social services		16 503	23 371	21 350	17 872	22 008	22 008	18 523	8 600	8 979
Sport and recreation		3 952	1 073	746	257	257	257	809	281	288
Public safety		142 966	162 526	161 542	180 261	180 261	180 261	188 885	196 661	201 577
Housing		23 225	10 652	10 440	22 041	28 382	28 382	40 102	133 246	126 349
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**106 877**	**105 615**	**104 683**	**120 984**	**129 444**	**129 444**	**96 123**	**78 792**	**85 026**
Planning and development		45 733	94 388	87 028	106 067	100 379	100 379	81 016	63 050	68 516
Road transport		60 826	10 106	16 733	13 422	27 570	27 570	13 547	14 112	14 839
Environmental protection		318	1 121	922	1 494	1 494	1 494	1 560	1 630	1 671
Trading services		**1 271 256**	**1 314 322**	**1 502 751**	**1 640 495**	**1 701 295**	**1 701 295**	**1 879 901**	**2 076 793**	**2 287 774**
Energy sources		844 346	858 023	965 506	1 122 237	1 176 737	1 176 737	1 326 497	1 488 972	1 663 307
Water management		163 665	174 366	220 201	215 225	221 225	221 225	236 747	250 942	265 814
Waste water management		143 738	151 140	170 215	159 519	164 819	164 819	172 165	182 839	194 185
Waste management		119 507	130 793	146 830	143 514	138 514	138 514	144 492	154 040	164 468
Other	4	**103**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	2	**2 082 815**	**2 202 895**	**2 465 994**	**2 631 276**	**2 721 163**	**2 721 163**	**2 967 736**	**3 275 918**	**3 533 254**
Expenditure - Functional										
Governance and administration		**290 917**	**277 528**	**311 200**	**353 721**	**362 754**	**362 754**	**397 039**	**413 956**	**435 554**
Executive and council		45 986	37 415	31 667	33 196	33 167	33 167	39 693	39 554	41 238
Finance and administration		235 492	226 678	273 416	314 934	324 083	324 083	349 590	366 203	385 647
Internal audit		9 439	13 434	6 117	5 591	5 504	5 504	7 756	8 200	8 669
Community and public safety		**385 360**	**475 410**	**462 551**	**518 969**	**556 593**	**556 593**	**639 347**	**698 709**	**718 189**
Community and social services		37 786	43 149	46 527	55 692	56 466	56 466	57 081	48 561	50 348
Sport and recreation		62 393	46 247	60 797	75 133	77 393	77 393	81 539	84 352	88 298
Public safety		262 090	347 319	322 666	345 534	368 363	368 363	437 480	454 337	468 790
Housing		23 092	38 696	32 561	42 611	54 371	54 371	63 247	111 459	110 753
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**187 837**	**155 165**	**150 187**	**228 743**	**195 044**	**195 044**	**186 646**	**192 982**	**201 689**
Planning and development		75 643	73 391	66 934	84 954	80 970	80 970	87 905	90 261	94 824
Road transport		96 285	65 413	68 004	124 698	94 186	94 186	77 812	80 834	84 011
Environmental protection		15 910	16 362	15 249	19 092	19 888	19 888	20 929	21 887	22 854
Trading services		**1 115 860**	**1 042 919**	**1 317 088**	**1 410 302**	**1 408 452**	**1 408 452**	**1 518 048**	**1 665 990**	**1 809 384**
Energy sources		665 470	650 457	773 277	839 839	833 397	833 397	960 718	1 074 771	1 204 020
Water management		140 978	140 964	188 552	178 797	203 295	203 295	185 692	198 971	208 314
Waste water management		156 664	174 410	185 999	230 551	204 424	204 424	217 041	232 935	229 928
Waste management		152 749	77 088	169 260	161 114	167 336	167 336	154 598	159 313	167 123
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Expenditure - Functional	3	**1 979 975**	**1 951 023**	**2 241 026**	**2 511 734**	**2 522 843**	**2 522 843**	**2 741 081**	**2 971 638**	**3 164 816**
Surplus/(Deficit) for the year		**102 840**	**251 872**	**224 968**	**119 542**	**198 320**	**198 320**	**226 656**	**304 280**	**368 438**

WC024 Stellenbosch - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional										
Municipal governance and administration		**517 935**	**585 336**	**664 483**	**649 367**	**659 517**	**659 517**	**743 393**	**781 545**	**823 261**
Executive and council		306	624	846	987	987	987	3 585	721	740
Mayor and Council		306	624	846	987	987	987	1 173	721	740
Municipal Manager, Town Secretary and Chief Executive		–	–	–	–	–	–	2 412	–	–
Finance and administration		517 629	584 162	663 637	648 380	658 530	658 530	739 808	780 824	822 522
Administrative and Corporate Support		–	83	–	29	29	29	30	31	32
Asset Management		–	–	–	–	–	–	–	–	–
Finance		508 002	573 035	651 086	636 404	646 404	646 404	726 754	767 758	809 129
Fleet Management		137	126	179	152	152	152	159	166	171
Human Resources		1 202	1 278	1 265	1 041	1 191	1 191	1 637	1 135	1 164
Information Technology		–	–	–	–	–	–	–	–	–
Legal Services		150	2	23	30	30	30	31	33	34
Marketing, Customer Relations, Publicity and Media Co-ordination		–	–	–	–	–	–	–	–	–
Property Services		7 970	9 570	10 063	10 556	10 556	10 556	11 021	11 517	11 804
Risk Management		–	–	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–
Supply Chain Management		168	67	1 020	168	168	168	176	184	188
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		–	550	–	–	–	–	–	–	–
Governance Function		–	550	–	–	–	–	–	–	–
Community and public safety		**186 645**	**197 622**	**194 078**	**220 431**	**230 908**	**230 908**	**248 319**	**338 787**	**337 193**
Community and social services		**16 503**	**23 371**	**21 350**	**17 872**	**22 008**	**22 008**	**18 523**	**8 600**	**8 979**
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		1 205	1 362	1 271	1 220	1 220	1 220	1 125	1 175	1 205
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		4 991	10 806	9 411	5 132	5 132	5 132	7 136	7 267	7 613
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		263	226	320	–	–	–	–	–	–
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		9 969	10 798	10 267	11 439	15 575	15 575	10 137	120	124
Literacy Programmes		–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		74	179	81	81	81	81	126	38	38
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		**3 952**	**1 073**	**746**	**257**	**257**	**257**	**809**	**281**	**288**
Beaches and Jetties		–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		568	713	562	147	147	147	394	161	165
Recreational Facilities		73	82	88	110	110	110	115	120	123
Sports Grounds and Stadiums		3 310	278	96	–	–	–	300	–	–
Public safety		**142 966**	**162 526**	**161 542**	**180 261**	**180 261**	**180 261**	**188 885**	**196 661**	**201 577**
Civil Defence		4 976	1 246	294	35	35	35	37	38	39
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		497	715	812	201	201	201	903	220	225
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		137 493	160 564	160 436	180 024	180 024	180 024	187 946	196 403	201 313
Pounds		–	–	–	–	–	–	–	–	–
Housing		**23 225**	**10 652**	**10 440**	**22 041**	**28 382**	**28 382**	**40 102**	**133 246**	**126 349**
Housing		23 225	10 652	10 440	22 041	28 382	28 382	40 102	133 246	126 349
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		**106 877**	**105 615**	**104 683**	**120 984**	**129 444**	**129 444**	**96 123**	**78 792**	**85 026**
Planning and development		**45 733**	**94 388**	**87 028**	**106 067**	**100 379**	**100 379**	**81 016**	**63 050**	**68 516**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		5 517	1 928	2 272	2 687	2 687	2 687	2 080	194	198
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		–	–	–	–	–	–	–	–	–
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City		9 659	8 237	10 208	9 175	9 175	9 175	9 579	10 010	10 260
Project Management Unit		30 557	84 223	74 547	94 205	88 516	88 516	69 358	52 847	58 058
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**60 826**	**10 106**	**16 733**	**13 422**	**27 570**	**27 570**	**13 547**	**14 112**	**14 839**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		2 017	2 305	1	33	33	33	34	36	37
Roads		58 809	7 802	16 733	13 390	27 538	27 538	13 512	14 076	14 802

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**318**	**1 121**	**922**	**1 494**	**1 494**	**1 494**	**1 560**	**1 630**	**1 671**
Biodiversity and Landscape		145	989	886	1 439	1 439	1 439	1 503	1 570	1 609
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		173	131	36	55	55	55	58	60	62
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**1 271 256**	**1 314 322**	**1 502 751**	**1 640 495**	**1 701 295**	**1 701 295**	**1 879 901**	**2 076 793**	**2 287 774**
Energy sources		**844 346**	**858 023**	**965 506**	**1 122 237**	**1 176 737**	**1 176 737**	**1 326 497**	**1 488 972**	**1 663 307**
Electricity		844 346	858 023	965 506	1 122 237	1 176 737	1 176 737	1 326 497	1 488 972	1 663 307
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**163 665**	**174 366**	**220 201**	**215 225**	**221 225**	**221 225**	**236 747**	**250 942**	**265 814**
Water Treatment		–	–	–	–	–	–	–	–	–
Water Distribution		163 665	174 366	220 201	215 225	221 225	221 225	236 747	250 942	265 814
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		**143 738**	**151 140**	**170 215**	**159 519**	**164 819**	**164 819**	**172 165**	**182 839**	**194 185**
Public Toilets		7 015	8 020	8 430	9 207	9 207	9 207	9 934	10 728	11 587
Sewerage		52 670	53 647	60 674	67 861	73 161	73 161	74 609	78 963	83 615
Storm Water Management		829	1 624	646	1 782	1 782	1 782	1 860	1 944	2 041
Waste Water Treatment		83 224	87 850	100 464	80 669	80 669	80 669	85 762	91 203	96 942
Waste management		**119 507**	**130 793**	**146 830**	**143 514**	**138 514**	**138 514**	**144 492**	**154 040**	**164 468**
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		3 157	3 938	3 551	3 400	3 400	3 400	3 634	3 885	4 153
Solid Waste Removal		116 350	126 855	143 279	140 115	135 115	135 115	140 858	150 155	160 315
Street Cleaning		–	–	–	–	–	–	–	–	–
Other		**103**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		103	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**2 082 815**	**2 202 895**	**2 465 994**	**2 631 276**	**2 721 163**	**2 721 163**	**2 967 736**	**3 275 918**	**3 533 254**
Expenditure - Functional										
Municipal governance and administration		**290 917**	**277 528**	**311 200**	**353 721**	**362 754**	**362 754**	**397 039**	**413 956**	**435 554**
Executive and council		45 986	37 415	31 667	33 196	33 167	33 167	39 693	39 554	41 238
Mayor and Council		42 511	29 942	30 885	28 693	28 763	28 763	32 476	34 476	35 872
Municipal Manager, Town Secretary and Chief Executive		3 475	7 473	782	4 504	4 404	4 404	7 217	5 078	5 366
Finance and administration		235 492	226 678	273 416	314 934	324 083	324 083	349 590	366 203	385 647
Administrative and Corporate Support		1 685	17 564	16 177	20 416	20 605	20 605	20 812	21 969	24 733
Asset Management		1 959	–	–	–	–	–	–	–	–

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Finance		88 406	102 848	122 142	114 750	118 406	118 406	130 464	137 709	144 960
Fleet Management		2 170	3 918	2 400	2 633	5 573	5 573	3 191	2 990	3 091
Human Resources		49 013	39 915	47 432	73 272	69 725	69 725	88 176	92 588	97 821
Information Technology		45 751	43 527	41 070	50 360	50 560	50 560	48 918	50 429	51 946
Legal Services		6 735	7 099	6 775	7 344	12 344	12 344	7 582	7 820	8 068
Marketing, Customer Relations, Publicity and Media Co-ordination		2 497	2 627	2 420	3 169	3 189	3 189	4 444	4 708	4 988
Property Services		29 881	29 468	23 001	29 613	29 944	29 944	31 814	32 967	34 133
Risk Management		1 117	–	3	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–
Supply Chain Management		6 279	(20 286)	11 994	13 376	13 736	13 736	14 188	15 023	15 907
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		9 439	13 434	6 117	5 591	5 504	5 504	7 756	8 200	8 669
Governance Function		9 439	13 434	6 117	5 591	5 504	5 504	7 756	8 200	8 669
Community and public safety		**385 360**	**475 410**	**462 551**	**518 969**	**556 593**	**556 593**	**639 347**	**698 709**	**718 189**
Community and social services		**37 786**	**43 149**	**46 527**	**55 692**	**56 466**	**56 466**	**57 081**	**48 561**	**50 348**
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		4 841	4 739	4 872	6 264	6 244	6 244	6 813	7 139	7 478
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		4 934	6 313	6 580	7 290	7 876	7 876	8 323	8 534	8 945
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		5 310	6 853	6 021	7 606	7 606	7 606	7 974	8 353	8 646
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		9 884	11 952	11 041	13 520	13 393	13 393	11 423	1 404	1 458
Literacy Programmes		–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		12 816	13 292	18 013	21 011	21 347	21 347	22 548	23 132	23 821
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		**62 393**	**46 247**	**60 797**	**75 133**	**77 393**	**77 393**	**81 539**	**84 352**	**88 298**
Beaches and Jetties		–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		40 878	27 562	42 511	52 195	52 455	52 455	54 676	56 430	59 060
Recreational Facilities		1 251	1 118	1 025	2 882	2 853	2 853	3 209	3 217	3 393
Sports Grounds and Stadiums		20 264	17 566	17 261	20 055	22 085	22 085	23 654	24 706	25 845
Public safety		**262 090**	**347 319**	**322 666**	**345 534**	**368 363**	**368 363**	**437 480**	**454 337**	**468 790**
Civil Defence		73 486	90 033	91 394	104 266	110 077	110 077	132 810	137 104	141 535

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		47 863	47 312	51 311	43 825	45 349	45 349	47 750	49 596	52 260
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		140 741	209 974	179 961	197 443	212 937	212 937	256 921	267 637	274 996
Pounds		–	–	–	–	–	–	–	–	–
Housing		**23 092**	**38 696**	**32 561**	**42 611**	**54 371**	**54 371**	**63 247**	**111 459**	**110 753**
Housing		16 458	25 190	20 928	26 686	37 924	37 924	49 136	96 730	95 386
Informal Settlements		6 634	13 506	11 633	15 925	16 447	16 447	14 111	14 730	15 366
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		**187 837**	**155 165**	**150 187**	**228 743**	**195 044**	**195 044**	**186 646**	**192 982**	**201 689**
Planning and development		**75 643**	**73 391**	**66 934**	**84 954**	**80 970**	**80 970**	**87 905**	**90 261**	**94 824**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		7 160	11 032	11 937	20 771	22 769	22 769	25 677	25 082	26 407
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		11 614	7 871	6 884	–	2 069	2 069	763	786	802
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City		35 536	35 863	37 269	40 432	40 960	40 960	47 240	49 702	52 282
Project Management Unit		21 332	18 625	10 845	23 750	15 172	15 172	14 225	14 690	15 332
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**96 285**	**65 413**	**68 004**	**124 698**	**94 186**	**94 186**	**77 812**	**80 834**	**84 011**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		6 003	13 087	13 549	15 615	15 585	15 585	14 313	14 671	15 051
Roads		90 282	52 326	54 455	109 083	78 601	78 601	63 499	66 163	68 960
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**15 910**	**16 362**	**15 249**	**19 092**	**19 888**	**19 888**	**20 929**	**21 887**	**22 854**
Biodiversity and Landscape		12 712	14 926	14 303	17 391	18 428	18 428	18 972	19 864	20 767
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		3 198	1 436	946	1 701	1 460	1 460	1 957	2 023	2 087
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**1 115 860**	**1 042 919**	**1 317 088**	**1 410 302**	**1 408 452**	**1 408 452**	**1 518 048**	**1 665 990**	**1 809 384**
Energy sources		**665 470**	**650 457**	**773 277**	**839 839**	**833 397**	**833 397**	**960 718**	**1 074 771**	**1 204 020**

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Electricity		665 470	650 457	773 277	839 839	833 397	833 397	960 718	1 074 771	1 204 020
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**140 978**	**140 964**	**188 552**	**178 797**	**203 295**	**203 295**	**185 692**	**198 971**	**208 314**
Water Treatment		13 021	8 470	16 222	18 922	26 884	26 884	19 672	20 081	21 267
Water Distribution		119 888	124 228	163 790	150 207	159 593	159 593	156 306	168 789	176 570
Water Storage		8 069	8 266	8 540	9 668	16 818	16 818	9 715	10 101	10 476
Waste water management		**156 664**	**174 410**	**185 999**	**230 551**	**204 424**	**204 424**	**217 041**	**232 935**	**229 928**
Public Toilets		8 552	8 483	9 573	10 065	9 546	9 546	8 926	9 205	9 497
Sewerage		78 168	95 449	78 654	109 601	70 738	70 738	92 232	97 010	98 499
Storm Water Management		17 964	18 582	18 422	22 387	31 973	31 973	24 360	25 305	26 208
Waste Water Treatment		51 979	51 896	79 350	88 498	92 168	92 168	91 523	101 414	95 724
Waste management		**152 749**	**77 088**	**169 260**	**161 114**	**167 336**	**167 336**	**154 598**	**159 313**	**167 123**
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		66 575	(1 795)	68 623	79 013	78 080	78 080	63 720	65 676	70 437
Solid Waste Removal		68 015	63 347	80 260	61 099	68 335	68 335	68 563	70 940	73 589
Street Cleaning		18 158	15 536	20 377	21 002	20 921	20 921	22 315	22 696	23 097
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	**1 979 975**	**1 951 023**	**2 241 026**	**2 511 734**	**2 522 843**	**2 522 843**	**2 741 081**	**2 971 638**	**3 164 816**
Surplus/(Deficit) for the year		**102 840**	**251 872**	**224 968**	**119 542**	**198 320**	**198 320**	**226 656**	**304 280**	**368 438**

WC024 Stellenbosch - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	550	–	–	–	–	2 412	–	–
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		25 920	20 817	23 224	33 903	40 244	40 244	51 760	143 449	136 807
Vote 3 - INFRASTRUCTURE SERVICES		1 370 622	1 406 348	1 593 728	1 748 089	1 817 349	1 817 349	1 962 772	2 143 716	2 360 634
Vote 4 - COMMUNITY AND PROTECTION SERVICES		172 179	190 393	184 560	199 917	204 053	204 053	209 812	207 208	212 552
Vote 5 - CORPORATE SERVICES		5 787	11 557	12 856	12 642	12 792	12 792	13 891	13 438	13 774
Vote 6 - FINANCIAL SERVICES		508 307	573 229	651 626	636 725	646 725	646 725	727 090	768 108	809 488
Total Revenue by Vote	2	**2 082 815**	**2 202 895**	**2 465 994**	**2 631 276**	**2 721 163**	**2 721 163**	**2 967 736**	**3 275 918**	**3 533 254**
Expenditure by Vote ***to be appropriated***	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		21 351	24 006	13 629	17 203	17 694	17 694	23 693	22 485	23 761
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		70 892	78 789	82 388	98 091	113 805	113 805	130 807	180 604	183 532
Vote 3 - INFRASTRUCTURE SERVICES		1 223 650	1 168 066	1 425 261	1 541 782	1 505 712	1 505 712	1 636 653	1 789 036	1 936 742
Vote 4 - COMMUNITY AND PROTECTION SERVICES		383 844	420 645	409 913	510 981	528 743	528 743	568 393	579 572	600 220
Vote 5 - CORPORATE SERVICES		174 950	169 238	179 638	216 624	219 329	219 329	236 952	247 636	260 108
Vote 6 - FINANCIAL SERVICES		105 289	90 279	130 198	127 053	137 559	137 559	144 583	152 306	160 453
Total Expenditure by Vote	2	**1 979 975**	**1 951 023**	**2 241 026**	**2 511 734**	**2 522 843**	**2 522 843**	**2 741 081**	**2 971 638**	**3 164 816**
Surplus/(Deficit) for the year	2	**102 840**	**251 872**	**224 968**	**119 542**	**198 320**	**198 320**	**226 656**	**304 280**	**368 438**

WC024 Stellenbosch - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		**–**	**550**	**–**	**–**	**–**	**–**	**2 412**	**–**	**–**
1.1 - 1100 MUNICIPAL MANAGER 1		–	–	–	–	–	–	2 412	–	–
1.2 - 1105 INTERNAL AUDIT 2		–	550	–	–	–	–	–	–	–
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		**25 920**	**20 817**	**23 224**	**33 903**	**40 244**	**40 244**	**51 760**	**143 449**	**136 807**
2.1 - 2200 PLANNING AND DEVELOPMENT: GENERAL 3		3 211	8 226	10 432	9 077	9 077	9 077	9 477	9 903	10 151
2.2 - 2205 BUILDING CONTROL 4		23	11	80	96	96	96	100	104	107
2.3 - 2210 TOWN PLANNING 4 - 5		–	–	–	–	–	–	–	–	–
2.4 - 2230 TOWN DEVELOPMENT 5		–	–	–	2	2	2	2	2	2
2.5 - 8120 LOCAL ECONOMIC DEVELOPMENT 6 - 7		9 461	1 928	2 273	2 687	2 687	2 687	2 080	194	198
2.6 - 3780 HUMAN SETTLEMENTS: GENERAL 8		200	–	–	–	–	–	–	–	–
2.7 - 3781 HOUSING ADMINISTRATION 9-10		8 362	9 076	8 346	9 652	16 052	16 052	9 890	9 121	9 349
2.8 - 3783 NEW HOUSING 10		4 662	1 576	2 094	12 389	12 330	12 330	30 212	124 125	117 000
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 3 - INFRASTRUCTURE SERVICES		**1 370 622**	**1 406 348**	**1 593 728**	**1 748 089**	**1 817 349**	**1 817 349**	**1 962 772**	**2 143 716**	**2 360 634**
3.1 - 6600 ENGINEERING SERVICES GENERAL		34 805	7 850	9 338	–	–	–	–	–	–
3.2 - 4400 ELECTRICAL ENGINEERING SERVICES 56-58		809 541	850 173	956 167	1 122 237	1 176 737	1 176 737	1 326 497	1 488 972	1 663 307
3.3 - 6530 REFUSE REMOVAL 60-61		126 523	138 812	150 441	152 721	147 721	147 721	154 426	164 768	176 054
3.4 - 6620 ROADS		59 638	9 427	17 379	15 172	29 320	29 320	15 373	16 020	16 843
3.5 - 6606 SEWERAGE NETWORK		135 894	141 497	160 870	148 530	159 830	159 830	160 371	170 166	180 557
3.6 - 6650 WATER NETWORK		163 665	174 366	224 985	215 225	215 225	215 225	236 747	250 942	265 814
3.7 - 4410 ELECTRICAL ENG. CLIENT SERVICES		–	–	–	–	–	–	–	–	–
3.8 - 4420 ELECTRICAL ENG. SYSTEM OPERATIONS		–	–	–	–	–	–	–	–	–
3.9 - 2245 DEVELOP SERVICES & PROJECT MANAGEMENT		40 557	84 223	74 547	94 205	88 516	88 516	69 358	52 847	58 058
3.10 - 6540 CLEANING OF STREETS		–	–	–	–	–	–	–	–	–
Vote 4 - COMMUNITY AND PROTECTION SERVICES		**172 179**	**190 393**	**184 560**	**199 917**	**204 053**	**204 053**	**209 812**	**207 208**	**212 552**
4.1 - 5111 COMMUNITY AND PROTECTION: GENERAL 20		5 072	10 896	9 498	5 250	5 250	5 250	7 258	7 395	7 744
4.2 - 5120 FIRE SERVICES 20-22		497	715	812	201	201	201	903	220	225
4.3 - 5140 TRAFFIC SERVICES: LICENCING 22-23		145 934	162 867	160 437	180 057	180 057	180 057	187 980	196 439	201 350
4.4 - 5705 DISASTER MANAGEMENT 25-26		263	226	320	–	–	–	–	–	–
4.5 - 5710 LAW ENFORCEMENT 26-27		4 976	1 246	294	35	35	35	37	38	39
4.6 - 3300 FORESTRY		878	1 827	1 484	1 635	1 635	1 635	1 947	1 783	1 828
4.7 - 3340 SPORTS GROUNDS: VAN DER STEL 35-36		3 310	278	96	–	–	–	300	–	–
4.8 - 3545 CEMETRY: STELLENBOSCH 43-44		1 205	1 362	1 271	1 220	1 220	1 220	1 125	1 175	1 205

WC024 Stellenbosch - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
4.9 - 3750 LIBRARY: PLEIN STREET 46-47		9 969	10 798	10 267	11 439	15 575	15 575	10 137	120	124
4.10 - 3113 COMMUNITY DEVELOPMENT 5 - 6		74	179	81	81	81	81	126	38	38
Vote 5 - CORPORATE SERVICES		**5 787**	**11 557**	**12 856**	**12 642**	**12 792**	**12 792**	**13 891**	**13 438**	**13 774**
5.1 - 7111 CORPORATE SERVICES: GENERAL 80-81		–	83	–	29	29	29	30	31	32
5.2 - 7180 HUMAN RESOURCES SERVICES 81-82		1 202	1 278	1 925	1 041	1 191	1 191	1 637	1 135	1 164
5.3 - 5715 OCCUPATIONAL SAFETY 82		–	–	–	–	–	–	–	–	–
5.4 - 7700 DOCUMENTATION AND ARCHIVES 82-83		–	–	–	–	–	–	–	–	–
5.5 - 7720 LEGAL SERVICES 84		150	2	23	30	30	30	31	33	34
5.6 - 7800 COUNCIL: GENERAL EXPENSES 85-86		306	624	846	987	987	987	1 173	721	740
5.7 - 9910 INFORMATION TECHNOLOGY 90-91		–	–	–	–	–	–	–	–	–
5.8 - 2235 PROPERTY MANAGEMENT 11-12		4 129	9 570	10 062	10 556	10 556	10 556	11 021	11 517	11 804
5.9 - 6220 MUNICIPAL BUILDINGS AND STRUCTURES 12-13		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 6 - FINANCIAL SERVICES		**508 307**	**573 229**	**651 626**	**636 725**	**646 725**	**646 725**	**727 090**	**768 108**	**809 488**
6.1 - 9900 FINANCIAL SERVICES: GENERAL 92-93		512 723	572 892	651 083	636 404	646 404	646 404	726 754	767 758	809 129
6.2 - 9920 FINANCIAL SERVICES: STORES 94		(2 711)	211	193	168	168	168	176	184	188
6.3 - 9921 FINANCIAL SERVICES: SCM 94		(1 842)	–	171	–	–	–	–	–	–
6.4 - 5130 LOGISTICS AND FLEET MANAGEMENT 22		137	126	179	152	152	152	159	166	171
		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**2 082 815**	**2 202 895**	**2 465 994**	**2 631 276**	**2 721 163**	**2 721 163**	**2 967 736**	**3 275 918**	**3 533 254**
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		**21 351**	**24 006**	**13 629**	**17 203**	**17 694**	**17 694**	**23 693**	**22 485**	**23 761**
1.1 - 1100 MUNICIPAL MANAGER 1		5 043	7 102	1 497	6 010	5 827	5 827	9 583	7 586	8 025
1.2 - 1105 INTERNAL AUDIT 2		9 335	12 038	4 604	4 068	4 082	4 082	5 390	5 691	6 010
1.3 - 1106 AUDIT COMMITTEE 2		–	–	–	–	–	–	–	–	–
1.4 - 1111 LIAISON EXECUTIVE 2		485	(1 838)	802	–	–	–	–	–	–
1.5 - 7770 COMMUNICATION SERVICES		2 497	2 627	2 420	3 169	3 189	3 189	4 444	4 708	4 988
1.6 - 8110 IDP AND STRATEGIC PROGRAMS 88-89		3 868	3 967	4 205	3 794	4 413	4 413	4 011	4 217	4 434
1.7 - 8116 PUBLIC PARTICIPATION		121	109	102	162	184	184	265	282	304
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		**70 892**	**78 789**	**82 388**	**98 091**	**113 805**	**113 805**	**130 807**	**180 604**	**183 532**
2.1 - 2200 PLANNING AND DEVELOPMENT: GENERAL 3		10 284	10 346	10 960	10 825	10 792	10 792	14 011	14 592	15 198
2.2 - 2205 BUILDING CONTROL 4		7 657	7 728	8 604	10 745	10 790	10 790	11 450	12 122	12 833
2.3 - 2210 TOWN PLANNING 4 - 5		11 636	11 141	11 950	11 160	11 678	11 678	13 526	14 255	15 009
2.4 - 2230 TOWN DEVELOPMENT 5		6 602	5 824	5 750	7 702	9 769	9 769	9 017	9 520	10 044
2.5 - 8120 LOCAL ECONOMIC DEVELOPMENT 6 - 7		14 451	13 506	14 520	16 815	18 172	18 172	21 401	20 583	21 670
2.6 - 3780 HUMAN SETTLEMENTS: GENERAL 8		12	60	23	43	213	213	3 732	3 844	3 921
2.7 - 3781 HOUSING ADMINISTRATION 9-10		15 549	17 483	18 738	24 170	35 067	35 067	35 297	35 373	31 093
2.8 - 3783 NEW HOUSING 10		4 700	12 700	11 843	16 632	17 323	17 323	22 374	70 316	73 764
		–	–	–	–	–	–	–	–	–

WC024 Stellenbosch - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		–	–	–	–	–	–	–	–	–
Vote 3 - INFRASTRUCTURE SERVICES		**1 223 650**	**1 168 066**	**1 425 261**	**1 541 782**	**1 505 712**	**1 505 712**	**1 636 653**	**1 789 036**	**1 936 742**
3.1 - 6600 ENGINEERING SERVICES GENERAL		39 451	7 934	20 352	9 555	18 992	18 992	10 352	10 902	11 466
3.2 - 4400 ELECTRICAL ENGINEERING SERVICES 56-58		616 558	621 863	730 520	809 166	790 833	790 833	929 758	1 042 754	1 170 918
3.3 - 6530 REFUSE REMOVAL 60-61		138 265	64 936	148 977	143 359	146 881	146 881	135 122	139 553	147 129
3.4 - 6620 ROADS		108 766	114 022	118 675	131 470	119 425	119 425	130 707	135 601	140 183
3.5 - 6606 SEWERAGE NETWORK		129 734	159 370	156 196	198 100	161 539	161 539	182 162	196 784	192 549
3.6 - 6650 WATER NETWORK		140 790	140 964	188 552	178 797	203 295	203 295	185 692	198 971	208 314
3.7 - 4410 ELECTRICAL ENG. CLIENT SERVICES		3 636	6 203	7 151	7 175	10 406	10 406	7 119	7 283	7 449
3.8 - 4420 ELECTRICAL ENG. SYSTEM OPERATIONS		6 958	14 347	15 254	13 935	12 775	12 775	13 486	13 830	14 185
3.9 - 2245 DEVELOP SERVICES & PROJECT MANAGEMENT		21 332	18 625	10 845	23 750	15 172	15 172	14 225	14 690	15 332
3.10 - 6540 CLEANING OF STREETS		18 158	19 800	28 739	26 475	26 395	26 395	28 029	28 668	29 217
Vote 4 - COMMUNITY AND PROTECTION SERVICES		**383 844**	**420 645**	**409 913**	**510 981**	**528 743**	**528 743**	**568 393**	**579 572**	**600 220**
4.1 - 5111 COMMUNITY AND PROTECTION: GENERAL 20		13 269	12 350	16 785	17 569	19 004	19 004	19 877	20 532	21 578
4.2 - 5120 FIRE SERVICES 20-22		47 863	47 312	51 311	43 825	45 349	45 349	47 750	49 596	52 260
4.3 - 5140 TRAFFIC SERVICES: LICENCING 22-23		145 513	178 979	147 143	212 958	219 570	219 570	228 284	238 071	244 925
4.4 - 5705 DISASTER MANAGEMENT 25-26		5 310	6 853	6 021	7 606	7 606	7 606	7 974	8 353	8 646
4.5 - 5710 LAW ENFORCEMENT 26-27		73 486	90 033	91 730	104 266	110 077	110 077	132 810	137 104	141 535
4.6 - 3300 FORESTRY		50 729	38 206	47 115	63 890	64 218	64 218	67 260	69 535	72 675
4.7 - 3340 SPORTS GROUNDS: VAN DER STEL 35-36		20 264	17 086	16 933	20 055	21 935	21 935	23 654	24 706	25 845
4.8 - 3545 CEMETRY: STELLENBOSCH 43-44		4 841	4 714	4 872	6 264	6 244	6 244	6 813	7 139	7 478
4.9 - 3750 LIBRARY: PLEIN STREET 46-47		9 908	11 952	11 041	13 520	13 393	13 393	11 423	1 404	1 458
4.10 - 3113 COMMUNITY DEVELOPMENT 5 - 6		12 662	13 160	16 962	21 028	21 347	21 347	22 548	23 132	23 821
Vote 5 - CORPORATE SERVICES		**174 950**	**169 238**	**179 638**	**216 624**	**219 329**	**219 329**	**236 952**	**247 636**	**260 108**
5.1 - 7111 CORPORATE SERVICES: GENERAL 80-81		(11 024)	4 591	2 836	4 035	4 612	4 612	4 708	4 931	5 162
5.2 - 7180 HUMAN RESOURCES SERVICES 81-82		41 697	30 714	46 126	67 565	64 140	64 140	82 216	86 275	91 134
5.3 - 5715 OCCUPATIONAL SAFETY 82		1 290	1 244	1 309	5 719	5 589	5 589	5 963	6 316	6 690
5.4 - 7700 DOCUMENTATION AND ARCHIVES 82-83		12 619	12 865	13 339	16 370	15 990	15 990	16 102	17 035	19 568
5.5 - 7720 LEGAL SERVICES 84		7 447	8 070	7 344	7 444	12 444	12 444	7 684	7 924	8 174
5.6 - 7800 COUNCIL: GENERAL EXPENSES 85-86		42 511	29 942	30 885	28 693	28 763	28 763	32 476	34 476	35 872
5.7 - 9910 INFORMATION TECHNOLOGY 90-91		45 291	43 530	41 070	50 360	50 560	50 560	48 918	50 429	51 946
5.8 - 2235 PROPERTY MANAGEMENT 11-12		18 758	17 499	11 644	16 412	16 372	16 372	16 908	17 479	18 051
5.9 - 6220 MUNICIPAL BUILDINGS AND STRUCTURES 12-13		16 361	20 783	25 086	20 027	20 860	20 860	21 977	22 771	23 511
		–	–	–	–	–	–	–	–	–
Vote 6 - FINANCIAL SERVICES		**105 289**	**90 279**	**130 198**	**127 053**	**137 559**	**137 559**	**144 583**	**152 306**	**160 453**
6.1 - 9900 FINANCIAL SERVICES: GENERAL 92-93		88 710	75 654	115 824	111 043	116 700	116 700	127 194	134 283	141 445
6.2 - 9920 FINANCIAL SERVICES: STORES 94		2 120	2 373	2 648	1 946	3 496	3 496	2 079	2 200	2 327
6.3 - 9921 FINANCIAL SERVICES: SCM 94		12 289	8 506	9 325	11 430	11 790	11 790	12 119	12 833	13 591
6.4 - 5130 LOGISTICS AND FLEET MANAGEMENT 22		2 170	3 746	2 400	2 633	5 573	5 573	3 191	2 990	3 091
		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**1 979 975**	**1 951 023**	**2 241 026**	**2 511 734**	**2 522 843**	**2 522 843**	**2 741 081**	**2 971 638**	**3 164 816**
Surplus/(Deficit) for the year	2	**102 840**	**251 872**	**224 968**	**119 542**	**198 320**	**198 320**	**226 656**	**304 280**	**368 438**

WC024 Stellenbosch - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	756 431	779 984	874 586	1 029 705	1 079 705	1 079 705	920 022	1 215 949	1 370 374	1 544 412
Service charges - Water	2	146 830	162 138	203 271	182 522	182 522	182 522	192 962	201 453	213 540	226 353
Service charges - Waste Water Management	2	102 285	106 739	114 952	122 772	122 772	122 772	117 515	132 113	140 040	148 442
Service charges - Waste Management	2	84 652	89 837	96 327	115 082	110 082	110 082	93 886	112 789	120 572	128 891
Sale of Goods and Rendering of Services		22 038	21 698	25 260	24 654	24 654	24 654	24 579	25 591	26 742	27 411
Agency services		3 020	3 438	3 697	3 794	3 794	3 794	3 172	3 961	4 140	4 243
Interest		–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		10 429	16 467	23 505	18 173	18 173	18 173	22 636	18 972	19 826	20 322
Interest earned from Current and Non Current Assets		18 770	42 250	57 312	44 232	54 232	54 232	52 141	63 980	66 147	68 414
Dividends		–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		12 173	12 373	11 056	13 649	13 649	13 649	10 965	14 249	14 891	15 263
Licence and permits		7 809	8 408	8 149	8 386	8 386	8 386	6 673	8 754	9 148	9 377
Special rating levies		–	–	–	–	–	–	–	–	–	–
Operational Revenue		11 051	44 608	48 819	47 692	47 692	47 692	46 539	59 231	61 897	64 717
Non-Exchange Revenue											
Property rates	2	421 969	452 019	484 454	509 116	509 116	509 116	492 603	571 651	606 136	642 710
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		122 933	146 658	166 868	163 380	163 380	163 380	116 802	173 403	180 748	184 704
Licences or permits		–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		226 597	211 295	230 231	245 638	244 433	244 433	229 242	260 585	303 919	317 945
Interest		2 430	3 418	4 239	3 359	3 359	3 359	3 864	3 426	3 587	3 874
Fuel Levy		–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	3 214	3 465	3 740
Gains on disposal of Assets		–	1 084	302	–	–	–	1 093	–	–	–
Other Gains		394	145	966	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**1 949 813**	**2 102 560**	**2 353 994**	**2 532 153**	**2 585 948**	**2 585 948**	**2 334 694**	**2 869 321**	**3 145 171**	**3 410 817**
Expenditure											
Employee related costs	2	549 555	542 779	632 279	656 455	650 857	650 857	517 010	729 635	753 435	795 372
Remuneration of councillors		19 815	22 765	22 620	23 422	23 422	23 422	19 285	24 593	25 823	27 114
Bulk purchases - electricity	2	528 012	521 012	626 176	714 397	714 397	714 397	569 740	805 126	907 377	1 022 613
Inventory consumed	8	76 038	87 162	98 423	112 641	110 987	110 987	75 839	122 965	127 879	134 127
Debt impairment	3	–	70 722	49 124	74 031	74 031	74 031	–	77 289	80 767	82 786
Depreciation and amortisation		221 416	233 250	207 180	249 408	219 703	219 703	178 036	225 960	232 739	237 394
Interest		44 332	59 928	63 411	71 259	83 481	83 481	30 197	77 649	92 943	106 984
Contracted services		208 232	230 163	276 088	297 434	323 943	323 943	194 012	328 381	381 797	376 126
Transfers and subsidies		13 364	17 758	21 324	20 739	21 639	21 639	16 796	22 631	23 687	24 618
Irrecoverable debts written off		84 985	91 946	101 630	121 383	121 383	121 383	74 430	126 724	132 426	135 737
Operational costs		186 462	71 085	138 791	169 885	178 319	178 319	132 247	199 498	212 185	221 404
Losses on disposal of Assets		8 810	1 919	2 288	–	–	–	–	–	–	–
Other Losses		510	534	1 692	680	680	680	787	630	580	540
Total Expenditure		**1 941 532**	**1 951 023**	**2 241 026**	**2 511 734**	**2 522 843**	**2 522 843**	**1 808 378**	**2 741 081**	**2 971 638**	**3 164 816**
Surplus/(Deficit)		**8 281**	**151 537**	**112 968**	**20 419**	**63 105**	**63 105**	**526 316**	**128 240**	**173 533**	**246 001**
Transfers and subsidies - capital (monetary allocations)	6	94 509	100 312	106 864	99 123	135 215	135 215	73 300	98 415	130 747	122 438
Transfers and subsidies - capital (in-kind)	6	50	23	5 137	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**102 840**	251 872	224 968	**119 542**	**198 320**	**198 320**	599 616	**226 656**	**304 280**	**368 438**
Income Tax		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**102 840**	251 872	224 968	119 542	198 320	198 320	599 616	226 656	304 280	368 438
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**102 840**	251 872	224 968	119 542	198 320	198 320	599 616	226 656	304 280	368 438
Share of Surplus/Deficit attributable to Associate	7	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	**102 840**	**251 872**	**224 968**	**119 542**	**198 320**	**198 320**	**599 616**	**226 656**	**304 280**	**368 438**

WC024 Stellenbosch - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Vote											
Multi-year expenditure ***to be appropriated***	2										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		43	39	39	40	40	40	38	100	60	60
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		1 979	11 214	3 726	18 294	33 777	33 777	14 918	29 824	66 445	55 303
Vote 3 - INFRASTRUCTURE SERVICES		98 135	258 112	354 715	444 684	360 953	360 953	213 853	447 282	471 606	353 255
Vote 4 - COMMUNITY AND PROTECTION SERVICES		(4 638)	15 377	26 587	54 148	47 580	47 580	19 042	66 675	34 800	31 110
Vote 5 - CORPORATE SERVICES		10 572	30 416	29 161	56 420	51 277	51 277	25 597	50 920	31 250	13 500
Vote 6 - FINANCIAL SERVICES		–	571	1 404	100	122	122	98	600	1 100	1 090
Capital multi-year expenditure sub-total		**106 089**	**315 729**	**415 632**	**573 686**	**493 747**	**493 747**	**273 548**	**595 400**	**605 262**	**454 318**
Single-year expenditure ***to be appropriated***	2										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		(12 852)	524	556	1 950	1 307	1 307	1 074	5 580	2 030	395
Vote 3 - INFRASTRUCTURE SERVICES		183 936	–	2 115	4 800	8 563	8 563	4 204	22 900	22 900	47 400
Vote 4 - COMMUNITY AND PROTECTION SERVICES		49 677	1 625	3 610	17 609	19 537	19 537	3 391	14 910	15 700	16 455
Vote 5 - CORPORATE SERVICES		12 939	569	1 039	–	80	80	–	–	–	–
Vote 6 - FINANCIAL SERVICES		381	–	494	1 300	1 279	1 279	1 212	3 700	1 300	160
Capital single-year expenditure sub-total		**234 080**	**2 718**	**7 814**	**25 659**	**30 765**	**30 765**	**9 881**	**47 090**	**41 930**	**64 410**
Total Capital Expenditure - Vote	3,7	**340 170**	**318 447**	**423 446**	**599 345**	**524 513**	**524 513**	**283 428**	**642 490**	**647 192**	**518 728**
Capital Expenditure - Functional											
Governance and administration		**23 934**	**31 388**	**37 522**	**57 860**	**52 797**	**52 797**	**26 947**	**55 320**	**33 710**	**14 810**
Executive and council		43	39	39	40	40	40	38	100	60	60
Finance and administration		23 892	31 348	37 484	57 820	52 757	52 757	26 908	55 220	33 650	14 750
Internal audit		–	–	–	–	–	–	–	–	–	–
Community and public safety		**45 072**	**17 111**	**30 806**	**82 931**	**95 036**	**95 036**	**36 828**	**106 629**	**114 020**	**94 148**
Community and social services		2 259	4 039	11 766	39 069	35 138	35 138	10 123	56 631	9 950	13 865
Sport and recreation		39 350	4 620	8 194	13 800	17 381	17 381	6 359	10 093	11 000	13 200
Public safety		16 388	1 638	7 584	11 943	11 590	11 590	5 019	8 261	25 000	11 800
Housing		(12 925)	6 815	3 262	18 119	30 926	30 926	15 327	31 644	68 070	55 283
Health		–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**93 898**	**73 885**	**91 426**	**106 734**	**116 623**	**116 623**	**81 349**	**99 849**	**93 420**	**109 961**
Planning and development		35 592	9 308	14 453	18 131	27 554	27 554	20 431	5 135	2 950	5 700
Road transport		71 783	58 013	75 832	85 953	86 407	86 407	60 004	94 464	90 270	104 261
Environmental protection		(13 478)	6 564	1 140	2 650	2 662	2 662	914	250	200	–
Trading services		**177 266**	**196 063**	**268 755**	**351 820**	**260 057**	**260 057**	**138 305**	**380 693**	**406 041**	**299 809**
Energy sources		65 135	73 528	98 459	87 035	76 903	76 903	38 857	126 332	152 524	161 909
Water management		38 226	73 907	72 955	156 882	86 862	86 862	38 602	148 159	116 967	57 700
Waste water management		67 777	40 101	20 885	77 504	68 151	68 151	41 192	87 200	104 800	71 250
Waste management		6 128	8 527	76 457	30 400	28 141	28 141	19 653	19 002	31 750	8 950
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	3,7	**340 170**	**318 447**	**428 509**	**599 345**	**524 513**	**524 513**	**283 428**	**642 490**	**647 192**	**518 728**
Funded by:											
National Government		66 852	90 625	86 958	72 056	100 216	100 216	66 233	63 693	51 492	49 349

WC024 Stellenbosch - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Provincial Government		25 643	8 543	19 575	27 067	35 000	35 000	16 887	21 885	62 201	57 118
District Municipality		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		2 378	17 178	14 779	38 428	35 800	35 800	26 502	33 057	12 500	22 000
Transfers recognised - capital	4	**94 873**	**116 345**	**121 312**	**137 551**	**171 015**	**171 015**	**109 622**	**118 636**	**126 193**	**128 467**
Public contributions & donations	5										
Borrowing	6	128 766	84 534	137 739	200 000	118 846	118 846	66 316	198 019	199 423	77 999
Internally generated funds		116 481	115 645	164 073	261 795	234 652	234 652	107 490	325 835	321 576	312 261
Total Capital Funding	7	**340 120**	**316 524**	**423 124**	**599 345**	**524 513**	**524 513**	**283 428**	**642 490**	**647 192**	**518 728**

WC024 Stellenbosch - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework			Multi-year appropriation for Budget Year 2025/26 in the 2024/25 Annual Budget				Multi-year appropriation for 2026/27 in the 2024/25 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Appropriation for 2025/26	Adjustments in 2024/25	Downward adjustments for 2025/26	Appropriation carried forward	Appropriation for 2025/26	Adjustments in 2024/25	Downward adjustments for 2025/26	Appropriation carried forward	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Municipal Vote																						
Multi-year expenditure appropriation	2																					
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		**43**	**39**	**39**	**40**	**40**	**40**	**38**	**100**	**60**	**60**	–	–	–	–	–	–	–	–	**100**	**60**	**60**
1.1 - 1100 MUNICIPAL MANAGER 1		43	39	39	40	40	40	38	**100**	**60**	**60**				–				–	100	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		**1 979**	**11 214**	**3 726**	**18 294**	**33 777**	**33 777**	**14 918**	**29 824**	**66 445**	**55 303**	–	–	–	–	–	–	–	–	**29 824**	**66 445**	**55 303**
2.1 - 2200 PLANNING AND DEVELOPMENT: GENERAL 3		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
2.2 - 2205 BUILDING CONTROL 4		168	–	–	100	91	91	91	**125**	**150**	**150**				–				–	125	150	150
2.3 - 2210 TOWN PLANNING 4 - 5		–	–	–	75	116	116	–	**85**	**95**	**100**				–				–	85	95	100
2.4 - 2230 TOWN DEVELOPMENT 5		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
2.5 - 8120 LOCAL ECONOMIC DEVELOPMENT 6 - 7		1 411	4 400	866	1 800	3 787	3 787	431	**2 000**	–	–				–				–	2 000	–	–
2.6 - 3780 HUMAN SETTLEMENTS: GENERAL 8		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
2.7 - 3781 HOUSING ADMINISTRATION 9-10		–	–	–	1 000	6 827	6 827	2 706	**7 728**	**2 500**	–				–				–	7 728	2 500	–
2.8 - 3783 NEW HOUSING 10		400	6 815	2 860	15 319	22 956	22 956	11 690	**19 886**	**63 700**	**55 053**				–				–	19 886	63 700	55 053
		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
Vote 3 - INFRASTRUCTURE SERVICES		**98 135**	**258 112**	**354 715**	**444 684**	**360 953**	**360 953**	**213 853**	**447 282**	**471 606**	**353 255**	–	–	–	–	–	–	–	–	**447 282**	**471 606**	**353 255**
3.1 - 6600 ENGINEERING SERVICES GENERAL		–	39	84	85	85	85	81	**80**	**65**	**115**				–				–	80	65	115
3.2 - 4400 ELECTRICAL ENGINEERING SERVICES 56-58		23 038	73 489	98 375	85 950	75 818	75 818	38 776	**106 552**	**132 459**	**123 794**				–				–	106 552	132 459	123 794
3.3 - 6530 REFUSE REMOVAL 60-61		3 635	8 527	76 156	30 400	28 141	28 141	19 653	**18 702**	**31 750**	**8 950**				–				–	18 702	31 750	8 950
3.4 - 6620 ROADS		35 938	57 871	72 827	78 158	78 799	78 799	56 066	**85 614**	**83 420**	**86 561**				–				–	85 614	83 420	86 561
3.5 - 6606 SEWERAGE NETWORK		51	40 101	20 885	77 204	67 851	67 851	40 908	**86 800**	**104 400**	**70 850**				–				–	86 800	104 400	70 850
3.6 - 6650 WATER NETWORK		10 205	73 907	72 955	156 882	86 862	86 862	38 602	**148 159**	**116 967**	**57 700**				–				–	148 159	116 967	57 700
3.7 - 4410 ELECTRICAL ENG. CLIENT SERVICES		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
3.8 - 4420 ELECTRICAL ENG. SYSTEM OPERATIONS		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
3.9 - 2245 DEVELOP SERVICES & PROJECT MANAGEMENT		25 268	4 178	13 433	16 006	23 397	23 397	19 766	**1 375**	**2 545**	**5 285**				–				–	1 375	2 545	5 285
3.10 - 6540 CLEANING OF STREETS		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
Vote 4 - COMMUNITY AND PROTECTION SERVICES		**(4 638)**	**15 377**	**26 587**	**54 148**	**47 580**	**47 580**	**19 042**	**66 675**	**34 800**	**31 110**	–	–	–	–	–	–	–	–	**66 675**	**34 800**	**31 110**
4.1 - 5111 COMMUNITY AND PROTECTION: GENERAL 20		185	453	593	250	2 241	2 241	391	**1 650**	**1 700**	**1 250**				–				–	1 650	1 700	1 250
4.2 - 5120 FIRE SERVICES 20-22		–	820	349	4 700	3 415	3 415	178	**1 918**	**20 500**	**3 750**				–				–	1 918	20 500	3 750
4.3 - 5140 TRAFFIC SERVICES: LICENCING 22-23		271	141	91	45	45	45	19	**100**	**350**	**200**				–				–	100	350	200
4.4 - 5705 DISASTER MANAGEMENT 25-26		397	599	1 115	–	–	–	–	–	–	–				–				–	–	–	–
4.5 - 5710 LAW ENFORCEMENT 26-27		2 871	794	7 558	6 243	6 811	6 811	3 505	**5 343**	**3 500**	**7 050**				–				–	5 343	3 500	7 050
4.6 - 3300 FORESTRY		(12 308)	8 044	3 461	8 850	7 529	7 529	5 310	**4 932**	**2 200**	**7 000**				–				–	4 932	2 200	7 000
4.7 - 3340 SPORTS GROUNDS: VAN DER STEL 35-36		3 745	1 735	3 877	2 800	6 294	6 294	200	**2 961**	**3 000**	**3 500**				–				–	2 961	3 000	3 500
4.8 - 3545 CEMETRY: STELLENBOSCH 43-44		130	870	9 386	30 000	20 000	20 000	8 204	**48 821**	**3 500**	**8 000**				–				–	48 821	3 500	8 000
4.9 - 3750 LIBRARY: PLEIN STREET 46-47		70	132	105	850	625	625	625	**400**	–	**300**				–				–	400	–	300
4.10 - 3113 COMMUNITY DEVELOPMENT 5 - 6		–	1 789	52	410	618	618	610	**550**	**50**	**60**				–				–	550	50	60
Vote 5 - CORPORATE SERVICES		**10 572**	**30 416**	**29 161**	**56 420**	**51 277**	**51 277**	**25 597**	**50 920**	**31 250**	**13 500**	–	–	–	–	–	–	–	–	**50 920**	**31 250**	**13 500**
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		591	6 158	15 124	9 270	16 220	16 220	15 639	**12 000**	**11 250**	**11 250**				–				–	12 000	11 250	11 250
5.8 - 2235 PROPERTY MANAGEMENT 11-12		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
5.9 - 6220 MUNICIPAL BUILDINGS AND STRUCTURES 12-13		9 980	24 258	14 037	47 150	35 056	35 056	9 959	**38 920**	**20 000**	**2 250**				–				–	38 920	20 000	2 250
		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
Vote 6 - FINANCIAL SERVICES		**–**	**571**	**1 404**	**100**	**122**	**122**	**98**	**600**	**1 100**	**1 090**	–	–	–	–	–	–	–	–	**600**	**1 100**	**1 090**
6.1 - 9900 FINANCIAL SERVICES: GENERAL 92-93		–	571	1 404	–	–	–	–	–	–	–				–				–	–	–	–
6.2 - 9920 FINANCIAL SERVICES: STORES 94		–	–	–	–	–	–	–	**500**	**1 000**	**1 000**				–				–	500	1 000	1 000
6.3 - 9921 FINANCIAL SERVICES: SCM 94		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
6.4 - 5130 LOGISTICS AND FLEET MANAGEMENT 22		–	–	–	100	122	122	98	**100**	**100**	**90**				–				–	100	100	90
		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
		–	–	–	–	–	–	–	–	–	–				–				–	–	–	–
Capital multi-year expenditure sub-total		**106 089**	**315 729**	**415 632**	**573 686**	**493 747**	**493 747**	**273 548**	**595 400**	**605 262**	**454 318**	–	–	–	–	–	–		–	**595 400**	**605 262**	

Capital expenditure - Municipal Vote											
Single-year expenditure appropriation	2										
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	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		(12 852)	524	556	1 950	1 307	1 307	1 074	5 580	2 030	395
2.1 - 2200 PLANNING AND DEVELOPMENT: GENERAL 3		–	–	–	–	–	–	–	–	–	–
2.2 - 2205 BUILDING CONTROL 4		–	–	–	–	–	–	–	–	–	–
2.3 - 2210 TOWN PLANNING 4 - 5		107	–	–	–	–	–	–	–	–	–
2.4 - 2230 TOWN DEVELOPMENT 5		184	16	69	75	47	47	42	75	80	85
2.5 - 8120 LOCAL ECONOMIC DEVELOPMENT 6 - 7		181	508	85	75	116	116	101	1 475	80	80
2.6 - 3780 HUMAN SETTLEMENTS: GENERAL 8		–	–	–	–	–	–	–	–	–	–
2.7 - 3781 HOUSING ADMINISTRATION 9-10		196	–	402	1 800	1 144	1 144	931	2 800	1 820	180
2.8 - 3783 NEW HOUSING 10		(13 521)	–	–	–	–	–	–	1 230	50	50
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Vote 3 - INFRASTRUCTURE SERVICES		183 936	–	2 115	4 800	8 563	8 563	4 204	22 900	22 900	47 400
3.1 - 6600 ENGINEERING SERVICES GENERAL		68	–	–	–	–	–	–	–	–	–
3.2 - 4400 ELECTRICAL ENGINEERING SERVICES 56-58		42 029	–	–	1 000	1 000	1 000	–	19 700	20 000	38 000
3.3 - 6530 REFUSE REMOVAL 60-61		2 493	–	–	–	–	–	–	300	–	–
3.4 - 6620 ROADS		35 327	–	1 815	3 500	7 263	7 263	3 920	2 500	2 500	9 000
3.5 - 6606 SEWERAGE NETWORK		67 726	–	300	300	300	300	284	400	400	400
3.6 - 6650 WATER NETWORK		28 021	–	–	–	–	–	–	–	–	–
3.7 - 4410 ELECTRICAL ENG. CLIENT SERVICES		–	–	–	–	–	–	–	–	–	–
3.8 - 4420 ELECTRICAL ENG. SYSTEM OPERATIONS		–	–	–	–	–	–	–	–	–	–
3.9 - 2245 DEVELOP SERVICES & PROJECT MANAGEMENT		8 273	–	–	–	–	–	–	–	–	–
3.10 - 6540 CLEANING OF STREETS		–	–	–	–	–	–	–	–	–	–
Vote 4 - COMMUNITY AND PROTECTION SERVICES		49 677	1 625	3 610	17 609	19 537	19 537	3 391	14 910	15 700	16 455
4.1 - 5111 COMMUNITY AND PROTECTION: GENERAL 20		–	–	–	–	–	–	–	400	–	400
4.2 - 5120 FIRE SERVICES 20-22		9 071	23	–	1 000	1 364	1 364	1 336	1 000	1 000	1 000
4.3 - 5140 TRAFFIC SERVICES: LICENCING 22-23		247	–	1 099	4 250	300	300	–	6 250	4 000	8 500
4.4 - 5705 DISASTER MANAGEMENT 25-26		–	–	–	–	–	–	–	600	1 000	–
4.5 - 5710 LAW ENFORCEMENT 26-27		4 446	–	–	–	–	–	–	–	–	–
4.6 - 3300 FORESTRY		31 571	445	755	1 100	1 764	1 764	1 219	350	4 100	200
4.7 - 3340 SPORTS GROUNDS: VAN DER STEL 35-36		2 680	961	1 242	3 700	4 455	4 455	544	1 700	1 900	2 100
4.8 - 3545 CEMETRY: STELLENBOSCH 43-44		1 007	–	–	500	288	288	–	–	1 000	1 000
4.9 - 3750 LIBRARY: PLEIN STREET 46-47		511	196	514	730	5 790	5 790	292	1 110	200	255
4.10 - 3113 COMMUNITY DEVELOPMENT 5 - 6		143	–	–	6 329	5 575	5 575	–	3 500	2 500	3 000
Vote 5 - CORPORATE SERVICES		12 939	569	1 039	–	80	80	–	–	–	–
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		7 671	–	–	–	–	–	–	–	–	–
5.8 - 2235 PROPERTY MANAGEMENT 11-12		–	–	–	–	–	–	–	–	–	–
5.9 - 6220 MUNICIPAL BUILDINGS AND STRUCTURES 12-13		5 268	569	1 039	–	80	80	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Vote 6 - FINANCIAL SERVICES		381	–	494	1 300	1 279	1 279	1 212	3 700	1 300	160
6.1 - 9900 FINANCIAL SERVICES: GENERAL 92-93		381	–	494	1 150	1 129	1 129	1 120	3 550	1 150	80
6.2 - 9920 FINANCIAL SERVICES: STORES 94		–	–	–	–	–	–	–	–	–	–
6.3 - 9921 FINANCIAL SERVICES: SCM 94		–	–	–	150	150	150	92	150	150	80
6.4 - 5130 LOGISTICS AND FLEET MANAGEMENT 22		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		234 080	2 718	7 814	25 659	30 765	30 765	9 881	47 090	41 930	64 410
Total Capital Expenditure		340 170	318 447	423 446	599 345	524 513	524 513	283 428	642 490	647 192	518 728

Multi-year appropriation for Budget Year 2025/26 in the 2024/25 Annual Budget				Multi-year appropriation for 2026/27 in the 2024/25 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
Appropriation for 2025/26	Adjustments in 2024/25	Downward adjustments for 2025/26	Appropriation carried forward	Appropriation for 2025/26	Adjustments in 2024/25	Downward adjustments for 2025/26	Appropriation carried forward	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28

WC024 Stellenbosch - Table A6 Budgeted Financial Position

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS											
Current assets											
Cash and cash equivalents		443 400	578 713	606 395	529 941	678 132	678 132	789 795	649 027	698 799	754 665
Trade and other receivables from exchange transaction	1	187 278	247 704	282 581	283 068	193 737	193 737	281 317	223 917	242 087	251 232
Receivables from non-exchange transactions	1	61 600	51 927	87 677	27 565	27 565	27 565	191 644	15 459	15 219	15 745
Current portion of non-current receivables		–	–	–	–	–	–	–	–	–	–
Inventory	2	29 030	22 152	23 268	36 429	38 233	38 233	45 487	34 328	34 370	34 410
VAT		18 651	958 838	1 160 249	11 901	4 730	4 730	1 310 926	3 707	4 714	4 390
Other current assets		5 349	4 665	19 922	5 961	5 961	5 961	33 337	5 961	5 961	5 961
Total current assets		**745 309**	**1 863 998**	**2 180 091**	**894 865**	**948 359**	**948 359**	**2 652 507**	**932 399**	**1 001 150**	**1 066 404**
Non current assets											
Investments		–	–	–	–	–	–	–	–	–	–
Investment property		425 500	425 076	422 931	426 452	426 240	426 240	422 595	425 813	425 801	425 792
Property, plant and equipment	3	5 554 109	5 212 464	5 420 278	6 238 418	6 192 950	6 192 950	5 510 088	6 605 601	6 603 542	6 469 936
Biological assets		5 143	5 143	2 925	5 743	5 904	5 904	3 130	5 877	5 877	6 377
Living and non-living resources		–	–	–	–	–	–	–	–	–	–
Heritage assets		1 037	1 313	1 313	1 313	1 313	1 313	1 313	1 313	1 313	1 313
Intangible assets		7 067	4 261	4 098	3 850	4 241	4 241	3 917	4 074	4 069	4 065
Trade and other receivables from exchange transaction		6 649	4 582	6 491	4 582	4 582	4 582	6 491	4 582	4 582	4 582
Non-current receivables from non-exchange transaction		72	17	17	17	17	17	17	17	17	17
Other non-current assets		–	–	–	–	–	–	–	–	–	–
Total non current assets		**5 999 577**	**5 652 855**	**5 858 053**	**6 680 375**	**6 635 247**	**6 635 247**	**5 947 552**	**7 047 276**	**7 045 199**	**6 912 081**
TOTAL ASSETS		**6 744 886**	**7 516 854**	**8 038 144**	**7 575 239**	**7 583 605**	**7 583 605**	**8 600 059**	**7 979 675**	**8 046 350**	**7 978 485**
LIABILITIES											
Current liabilities											
Bank overdraft		–	–	–	–	–	–	–	–	–	–
Financial liabilities		51 902	55 047	69 853	62 457	62 457	62 457	35 914	62 457	62 457	62 457
Consumer deposits		22 155	22 348	24 190	23 689	23 689	23 689	24 835	23 689	23 689	23 689
Trade and other payables from exchange transactions	4	267 902	321 390	318 316	308 387	343 919	343 919	95 960	334 833	335 575	335 266
Trade and other payables from non-exchange transacti	5	29 779	27 613	38 636	21 235	(4 638)	(4 638)	80 621	(4 638)	(4 618)	(4 638)
Provision		59 586	58 284	65 196	59 899	59 899	59 899	54 486	57 205	56 986	56 746
VAT		–	946 859	1 127 087	10 699	16 263	16 263	1 309 883	24 721	24 279	25 298
Other current liabilities		–	–	–	–	–	–	–	–	–	–
Total current liabilities		**431 325**	**1 431 540**	**1 643 278**	**486 366**	**501 589**	**501 589**	**1 601 700**	**498 267**	**498 367**	**498 818**
Non current liabilities											
Financial liabilities	6	428 952	447 598	514 496	720 635	639 481	639 481	514 496	775 285	762 140	627 452
Provision	7	185 140	120 238	132 874	148 734	148 734	148 734	132 874	161 010	161 623	162 268
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		179 494	695	180 536	207 202	202 202	202 202	180 536	231 878	233 358	234 928
Total non current liabilities		**793 586**	**568 530**	**827 907**	**1 076 572**	**990 417**	**990 417**	**827 907**	**1 168 172**	**1 157 122**	**1 024 648**
TOTAL LIABILITIES		**1 224 911**	**2 000 070**	**2 471 185**	**1 562 937**	**1 492 006**	**1 492 006**	**2 429 606**	**1 666 439**	**1 655 489**	**1 523 466**
NET ASSETS		**5 519 975**	**5 516 784**	**5 566 959**	**6 012 302**	**6 091 599**	**6 091 599**	**6 170 452**	**6 313 236**	**6 390 861**	**6 455 019**
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	5 374 248	5 589 748	5 729 788	5 967 595	6 046 373	6 046 373	6 545 512	5 950 789	6 030 352	6 104 097
Reserves and funds	9	171 887	186 712	271 680	44 707	44 707	44 707	271 681	362 447	360 509	350 921
Other		–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	10	**5 546 135**	**5 776 460**	**6 001 468**	**6 012 302**	**6 091 081**	**6 091 081**	**6 817 194**	**6 313 236**	**6 390 861**	**6 455 019**

WC024 Stellenbosch - Table A6-Inventory

Store Type	Classification	2022/23	2021/22	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Agricultural	Opening balance - Agricultural	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Agricultural	-	-	-	-	-	-	-	-	-	-
	Issues - Agricultural	-	-	-	-	-	-	-	-	-	-
	Adjustments - Agricultural	-	-	-	-	-	-	-	-	-	-
	Write Off - Agricultural	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Agricultural	-	-	-	-	-	-	-	-	-	-
Agricultural Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Consumables Standard Rated	Opening balance - Consumables Standard Rated	564	875	624	2 289	2 289	2 289	2 289	541	549	549
	Acquisitions - Consumables Standard Rated	6 365	2 857	4 741	5 382	5 382	5 382	11 892	5 573	5 609	7 270
	Issues - Consumables Standard Rated	(5 909)	(2 907)	(3 056)	(5 382)	(6 483)	(6 483)	(3 345)	(5 565)	(5 609)	(7 270)
	Adjustments - Consumables Standard Rated	(146)	163	3	-	-	-	-	-	-	-
	Write Off - Consumables Standard Rated	-	(364)	(23)	-	-	-	-	-	-	-
	Correction of Prior period errors - Consumables Standard	-	-	-	-	-	-	-	-	-	-
Consumables Standard Rated Total		**875**	**624**	**2 289**	**2 289**	**1 188**	**1 188**	**10 835**	**549**	**549**	**549**
Consumables Zero Rated	Opening balance - Consumables Zero Rated	13	(75)	(72)	(47)	(47)	(47)	(47)	(1 190)	(1 190)	(1 190)
	Acquisitions - Consumables Zero Rated	131	247	308	31 560	31 560	31 560	407	37 602	39 228	40 928
	Issues - Consumables Zero Rated	(219)	(245)	(283)	(31 560)	(26 975)	(26 975)	(293)	(37 602)	(39 228)	(40 928)
	Adjustments - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Write Off - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
Consumables Zero Rated Total		**(75)**	**(72)**	**(47)**	**(47)**	**4 538**	**4 538**	**67**	**(1 190)**	**(1 190)**	**(1 190)**
Finished Goods	Opening balance - Finished Goods	27 064	2 919	9 937	10 111	10 111	10 111	10 111	8 895	8 895	8 895
	Acquisitions - Finished Goods	8 449	36 684	26 040	33 645	33 645	33 645	42 489	35 895	37 162	38 903
	Issues - Finished Goods	(32 630)	(29 770)	(25 863)	(33 645)	(35 325)	(35 325)	(28 144)	(35 895)	(37 162)	(38 903)
	Adjustments - Finished Goods	36	104	(3)	-	-	-	-	-	-	-
	Write Off - Finished Goods	-	-	-	-	-	-	(787)	-	-	-
	Correction of Prior period errors - Finished Goods	-	-	-	-	-	-	-	-	-	-
Finished Goods Total		**2 919**	**9 937**	**10 111**	**10 111**	**8 431**	**8 431**	**23 669**	**8 895**	**8 895**	**8 895**
Housing Stock	Opening balance - Housing Stock	9 625	9 275	9 100	8 050	8 050	8 050	8 050	9 100	9 100	9 100
	Acquisitions - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Transfer - Housing stock	-	-	-	-	-	-	-	-	-	-
	Sales - Housing Stock	(350)	(175)	(1 050)	-	-	-	-	-	-	-
	Correction of Prior period errors - Housing stock	-	-	-	-	-	-	-	-	-	-
Housing Stock Total		**9 275**	**9 100**	**8 050**	**8 050**	**8 050**	**8 050**	**8 050**	**9 100**	**9 100**	**9 100**
Land	Opening balance - Land	14 147	14 147	-	-	-	-	-	14 147	14 147	14 147
	Acquisitions - Land	-	-	-	-	-	-	-	-	-	-
	Sales - land	-	-	-	-	-	-	-	-	-	-
	Adjustments - Land	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Land	-	(14 147)	-	-	-	-	-	-	-	-
	Transfers - Land	-	-	-	-	-	-	-	-	-	-
Land Total		**14 147**	**-**	**-**	**-**	**-**	**-**	**-**	**14 147**	**14 147**	**14 147**
Materials and Supplies	Opening balance - Materials and Supplies	27 064	2 919	9 937	10 111	10 111	10 111	10 111	8 895	8 895	8 895
	Acquisitions - Materials and Supplies	8 449	36 684	26 040	33 645	33 645	33 645	42 489	35 895	37 162	38 903
	Issues - Materials and Supplies	(32 630)	(29 770)	(25 863)	(33 645)	(35 325)	(35 325)	(28 144)	(35 895)	(37 162)	(38 903)
	Adjustments - Materials and Supplies	36	104	(3)	-	-	-	-	-	-	-
	Write Off - Materials and Supplies	-	-	-	-	-	-	(787)	-	-	-
	Correction of Prior period errors - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
Materials and Supplies Total		**2 919**	**9 937**	**10 111**	**10 111**	**8 431**	**8 431**	**23 669**	**8 895**	**8 895**	**8 895**
Water	Opening balance - Water	1 907	1 890	2 563	2 866	2 866	2 866	2 866	3 458	2 828	2 248
	Acquisitions - Water bulk purchases	(17)	673	303	42 054	42 054	42 054	-	43 904	45 880	47 027
	Acquisitions - Water natural sources	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Water treatment works	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Metered	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Metered	-	-	-	(42 054)	(42 054)	(42 054)	-	(43 904)	(45 880)	(47 027)
	Billed Authorised Consumption:Billed Metered	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Unmetered	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Unmetered	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Unmetered	-	-	-	-	-	-	-	-	-	-
	Data Transfer and Management Errors	-	-	-	-	-	-	-	-	-	-
	Non-revenue Water	-	-	-	(680)	(680)	(680)	-	(630)	(580)	(540)
	Unavoidable Annual Real Losses	-	-	-	(680)	(680)	(680)	-	(630)	(580)	(540)
	Unbilled Authorised Consumption:Unbilled Metered	-	-	-	-	-	-	-	-	-	-
	Unbilled Authorised Consumption:Unbilled Unmetered	-	-	-	-	-	-	-	-	-	-
	Water Losses:Apparent Losses:Customer Meter	-	-	-	-	-	-	-	-	-	-
	Water Losses:Apparent Losses:Unauthorised Consumptior	-	-	-	-	-	-	-	-	-	-
	Water Losses:Real Losses:Leakage and Overflows at	-	-	-	-	-	-	-	-	-	-
	Water Losses:Real Losses:Leakage on Service	-	-	-	-	-	-	-	-	-	-
	Water Losses:Real Losses:Leakage on Transmission and	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Water	-	-	-	-	-	-	-	-	-	-
Water Total		**1 890**	**2 563**	**2 866**	**1 506**	**1 506**	**1 506**	**2 866**	**2 198**	**1 668**	**1 168**
Work-in-progress	Opening balance - WIP	-	-	-	-	-	-	-	-	-	-
	Materials - WIP	-	-	-	-	-	-	-	-	-	-
	Transfer - WIP	-	-	-	-	-	-	-	-	-	-
Work-in-progress Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Grand Total		**31 949**	**32 089**	**33 379**	**32 019**	**32 143**	**32 143**	**69 156**	**42 593**	**42 063**	**41 563**

WC024 Stellenbosch - Table A7 Budgeted Cash Flows

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		1 452 016	1 249 264	1 315 228	488 755	488 755	488 755	(1 067 587)	548 788	582 416	617 560
Service charges		733 711	920 983	1 081 723	1 608 400	1 748 295	1 748 295	(1 148 107)	1 858 920	2 047 978	2 272 499
Other revenue		11 634	43 508	77 126	210 077	210 077	210 077	(64 100)	230 996	239 110	214 048
Transfers and Subsidies - Operational	1	4 199	1 235	203	245 638	244 433	244 433	(1 604)	262 139	303 939	317 945
Transfers and Subsidies - Capital	1	40 179	52	–	99 123	109 192	109 192	(8 002)	98 415	130 747	122 438
Interest		2 318	5 423	8 215	44 232	54 232	54 232	(9 348)	63 980	66 147	68 414
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(1 098 420)	(370 530)	(2 712 089)	(2 156 820)	(2 159 319)	(2 159 319)	(2 819 422)	(2 405 393)	(2 628 371)	(2 814 007)
Interest		–	–	–	(57 032)	(69 254)	(69 254)	–	(62 215)	(76 764)	(90 028)
Transfers and Subsidies	1	(8 588)	(4 786)	–	(20 739)	(21 489)	(21 489)	–	(22 631)	(23 687)	(24 618)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**1 137 048**	**1 845 150**	**(229 595)**	**461 634**	**604 922**	**604 922**	**(5 118 170)**	**572 998**	**641 516**	**684 249**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		1 160	2 122	(6 509)	(4 599)	(4 599)	(4 599)	(6 509)	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		(38 701)	(9 248)	8 209	–	–	–	18 266	(738 582)	(744 183)	(596 361)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(37 541)**	**(7 127)**	**1 700**	**(4 599)**	**(4 599)**	**(4 599)**	**11 757**	**(738 582)**	**(744 183)**	**(596 361)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		(144 000)	–	(137 446)	200 000	118 846	118 846	–	198 019	199 423	77 999
Increase (decrease) in consumer deposits		1 147	483	1 843	–	–	–	(733)	–	–	–
Payments											
Repayment of borrowing		–	(46 031)	(55 047)	(63 920)	(63 920)	(63 920)	(33 939)	(62 215)	(76 764)	(90 028)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(142 853)**	**(45 548)**	**(190 650)**	**136 080**	**54 926**	**54 926**	**(34 672)**	**135 804**	**122 659**	**(12 029)**
NET INCREASE/ (DECREASE) IN CASH HELD		**956 655**	**1 792 475**	**(418 546)**	**593 116**	**655 249**	**655 249**	**(5 141 084)**	**(29 780)**	**19 992**	**75 859**
Cash/cash equivalents at the year begin:	2	**334 083**	**443 400**	**578 709**	621 473	621 473	621 473	**606 395**	**678 807**	**649 027**	**669 019**
Cash/cash equivalents at the year end:	2	**1 290 738**	**2 235 876**	**160 164**	**1 214 589**	**1 276 722**	**1 276 722**	**(4 534 689)**	**649 027**	**669 019**	**744 878**

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

3. The MTREF is populated directly from SA30.

WC024 Stellenbosch - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash and investments available											
Cash/cash equivalents at the year end	1	1 290 738	2 235 876	160 164	1 214 589	1 276 722	1 276 722	(4 534 689)	649 027	669 019	744 878
Other current investments > 90 days		(847 338)	(1 657 163)	446 232	(684 648)	(598 591)	(598 591)	5 324 484	–	29 780	9 787
Non current Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**443 400**	**578 713**	**606 395**	**529 941**	**678 132**	**678 132**	**789 795**	**649 027**	**698 799**	**754 665**
Application of cash and investments											
Trade payables from Non-exchange transactions: Unspent cond		24 931	32 058	38 296	21 332	(4 691)	(4 691)	80 281	(4 691)	(4 671)	(4 691)
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2	18 651	11 979	33 161	1 202	(11 533)	(11 533)	1 043	(21 014)	(19 565)	(20 908)
Other working capital requirements	3	(50 617)	(45 937)	(130 950)	(14 440)	104 954	104 954	628 582	84 469	67 306	59 101
Other provisions		59 586	58 284	65 196	59 899	59 899	59 899	54 486	57 205	56 986	56 746
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	171 887	186 712	271 680	44 707	44 707	44 707	271 681	362 447	360 509	350 921
Total Application of cash and investments:		**224 439**	**243 096**	**277 383**	**112 699**	**193 336**	**193 336**	**1 036 074**	**478 416**	**460 564**	**441 169**
Surplus(shortfall)		**218 961**	**335 616**	**329 012**	**417 241**	**484 795**	**484 795**	**(246 279)**	**170 611**	**238 234**	**313 496**

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

Other working capital requirements											
Debtors		323 367	362 881	449 606	322 730	239 018	239 018	(532 282)	250 417	268 322	276 218
Creditors due		272 750	316 944	318 656	308 290	343 972	343 972	96 300	334 886	335 628	335 319
Total		**50 617**	**45 937**	**130 950**	**14 440**	**(104 954)**	**(104 954)**	**(628 582)**	**(84 469)**	**(67 306)**	**(59 101)**
Debtors collection assumptions											
Balance outstanding - debtors		248 878	299 631	370 257	310 633	221 302	221 302	472 961	239 375	257 306	266 977
Estimate of debtors collection rate		129.9%	121.1%	121.4%	103.9%	108.0%	108.0%	-112.5%	104.6%	104.3%	103.5%
Long term investments committed											
Balance (*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		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments											
Housing Development Fund		9 396	–	–	9 396	9 396	9 396	–	9 396	9 396	9 396
Capital replacement		(58 580)	176 826	261 795	(185 760)	(185 760)	(185 760)	261 796	131 980	130 042	120 454
Self-insurance		9 885	9 885	9 885	9 885	9 885	9 885	9 885	9 885	9 885	9 885
Compensation for Occupational Injuries and Diseases		–	–	–	–	–	–	–	–	–	–
Employee Benefit		–	–	–	–	–	–	–	–	–	–
Non-current Provisions		–	–	–	–	–	–	–	–	–	–
Valuation		–	–	–	–	–	–	–	–	–	–
Investment in associate account		–	–	–	–	–	–	–	–	–	–
Capitalisation		211 185	–	–	211 185	211 185	211 185	–	211 185	211 185	211 185
	6	171 887	186 712	271 680	44 707	44 707	44 707	271 681	362 447	360 509	350 921

WC024 Stellenbosch - Table A9 Asset Management

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
CAPITAL EXPENDITURE										
Total New Assets	1	160 805	212 103	289 367	254 413	242 192	242 192	234 181	312 082	256 906
Roads Infrastructure		3 337	32 420	24 591	35 050	48 061	48 061	33 800	19 600	33 100
Storm water Infrastructure		–	291	3 750	4 000	7 266	7 266	3 600	2 000	1 500
Electrical Infrastructure		45 569	57 651	71 317	53 170	49 112	49 112	83 792	106 285	105 911
Water Supply Infrastructure		25 258	72 816	71 949	77 833	54 544	54 544	33 741	87 436	56 473
Sanitation Infrastructure		27 193	495	–	–	–	–	–	4 000	3 000
Solid Waste Infrastructure		5 330	7 463	73 920	27 600	26 256	26 256	17 152	31 500	8 700
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		82	–	1 908	4 000	4 000	4 000	4 000	3 000	2 500
Infrastructure		***106 769***	***171 135***	***247 435***	***201 653***	***189 239***	***189 239***	***176 084***	***253 821***	***211 185***
Community Facilities		2 706	4 400	866	1 500	1 500	1 500	–	–	–
Sport and Recreation Facilities		(14 816)	453	5 582	200	–	–	–	–	–
Community Assets		***(12 110)***	***4 853***	***6 449***	***1 700***	***1 500***	***1 500***	**–**	**–**	**–**
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		1 400	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		***1 400***	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		30 808	18 561	88	2 150	566	566	2 850	20 500	3 650
Housing		13 399	–	970	–	–	–	–	–	–
Other Assets		***44 207***	***18 561***	***1 058***	***2 150***	***566***	***566***	***2 850***	***20 500***	***3 650***
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**1 930**	**5 814**	**6 825**	**4 270**	**11 220**	**11 220**	**7 000**	**4 500**	**4 500**
Furniture and Office Equipment		**3 149**	**1 397**	**2 445**	**1 910**	**2 206**	**2 206**	**2 365**	**1 425**	**1 515**
Machinery and Equipment		**10 929**	**8 627**	**7 997**	**22 730**	**21 789**	**21 789**	**20 063**	**11 586**	**21 556**
Transport Assets		**4 531**	**1 717**	**17 159**	**20 000**	**15 672**	**15 672**	**25 818**	**20 250**	**14 500**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Renewal of Existing Assets	2	40 909	22 303	32 944	40 520	47 959	47 959	52 687	65 473	85 197
Roads Infrastructure		28 892	7 973	15 612	8 000	9 639	9 639	8 300	10 000	14 000
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		194	10 612	13 199	20 670	18 828	18 828	29 587	40 223	54 697
Water Supply Infrastructure		7 132	2 605	568	6 000	10 756	10 756	6 000	8 000	8 000
Sanitation Infrastructure		2 468	593	3 250	5 750	6 256	6 256	6 000	6 000	8 000
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***38 687***	***21 783***	***32 629***	***40 420***	***45 479***	***45 479***	***49 887***	***64 223***	***84 697***
Community Facilities		–	73	126	50	2 158	2 158	2 800	1 000	500
Sport and Recreation Facilities		904	329	190	50	322	322	–	250	–
Community Assets		***904***	***402***	***315***	***100***	***2 480***	***2 480***	***2 800***	***1 250***	***500***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		680	117	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***680***	***117***	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		**638**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	138 456	84 041	106 197	304 412	234 362	234 362	355 623	269 637	176 626
Roads Infrastructure		18 610	18 421	28 021	30 808	16 340	16 340	40 364	44 470	42 811
Storm water Infrastructure		14	–	100	50	50	50	500	300	600
Electrical Infrastructure		19 304	5 483	13 210	9 953	9 056	9 056	7 593	5 750	2 250
Water Supply Infrastructure		5 804	6 962	13 703	101 368	61 513	61 513	125 254	83 317	49 165
Sanitation Infrastructure		27 278	38 721	12 782	62 354	59 144	59 144	70 300	92 900	53 600
Solid Waste Infrastructure		769	–	1 253	2 500	1 457	1 457	1 000	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		903	137	5 945	2 500	2 500	2 500	2 500	2 750	3 250
Infrastructure		***72 682***	***69 724***	***75 014***	***209 533***	***150 061***	***150 061***	***247 511***	***229 487***	***151 676***
Community Facilities		7 232	6 974	13 094	47 679	38 181	38 181	61 828	8 650	13 250
Sport and Recreation Facilities		32 464	1 856	4 070	4 650	8 247	8 247	4 361	4 300	3 700
Community Assets		***39 696***	***8 830***	***17 163***	***52 329***	***46 428***	***46 428***	***66 188***	***12 950***	***16 950***
Heritage Assets		**–**	**276**	**4 070**	**–**	**2 254**	**2 254**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		5 082	–	–	–	–	–	–	–	–
Investment properties		***5 082***	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		17 693	5 211	8 813	38 150	26 129	26 129	32 545	20 050	3 000
Housing		–	–	200	3 650	8 579	8 579	8 878	3 650	1 000
Other Assets		***17 693***	***5 211***	***9 014***	***41 800***	***34 708***	***34 708***	***41 423***	***23 700***	***4 000***
Biological or Cultivated Assets		**–**	**–**	**216**	**250**	**411**	**411**	**–**	**–**	**500**

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		**3 210**	**–**	**720**	**500**	**500**	**500**	**500**	**1 000**	**1 000**
Furniture and Office Equipment		**93**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2 500**	**2 500**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	**340 170**	**318 447**	**428 509**	**599 345**	**524 513**	**524 513**	**642 490**	**647 192**	**518 728**
Roads Infrastructure		50 840	58 813	68 224	73 858	74 040	74 040	82 464	74 070	89 911
Storm water Infrastructure		14	291	3 850	4 050	7 316	7 316	4 100	2 300	2 100
Electrical Infrastructure		65 067	73 746	97 726	83 793	76 996	76 996	120 972	152 258	162 858
Water Supply Infrastructure		38 195	82 382	86 220	185 202	126 812	126 812	164 994	178 753	113 639
Sanitation Infrastructure		56 939	39 809	16 032	68 104	65 401	65 401	76 300	102 900	64 600
Solid Waste Infrastructure		6 099	7 463	75 173	30 100	27 713	27 713	18 152	31 500	8 700
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		985	137	7 854	6 500	6 500	6 500	6 500	5 750	5 750
Infrastructure		***218 138***	***262 642***	***355 079***	***451 606***	***384 778***	***384 778***	***473 483***	***547 531***	***447 557***
Community Facilities		9 938	11 446	14 086	49 229	41 839	41 839	64 628	9 650	13 750
Sport and Recreation Facilities		18 552	2 639	9 842	4 900	8 569	8 569	4 361	4 550	3 700
Community Assets		***28 490***	***14 085***	***23 927***	***54 129***	***50 408***	***50 408***	***68 988***	***14 200***	***17 450***
Heritage Assets		**–**	**276**	**4 070**	**–**	**2 254**	**2 254**	**–**	**–**	**–**
Revenue Generating		1 400	–	–	–	–	–	–	–	–
Non-revenue Generating		5 082	–	–	–	–	–	–	–	–
Investment properties		***6 482***	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		49 180	23 890	8 901	40 300	26 695	26 695	35 395	40 550	6 650
Housing		13 399	–	1 171	3 650	8 579	8 579	8 878	3 650	1 000
Other Assets		***62 579***	***23 890***	***10 072***	***43 950***	***35 274***	***35 274***	***44 273***	***44 200***	***7 650***
Biological or Cultivated Assets		**–**	**–**	**216**	**250**	**411**	**411**	**–**	**–**	**500**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**5 140**	**5 814**	**7 545**	**4 770**	**11 720**	**11 720**	**7 500**	**5 500**	**5 500**
Furniture and Office Equipment		**3 880**	**1 397**	**2 445**	**1 910**	**2 206**	**2 206**	**2 365**	**1 425**	**1 515**
Machinery and Equipment		**10 929**	**8 627**	**7 997**	**22 730**	**21 789**	**21 789**	**20 063**	**11 586**	**21 556**
Transport Assets		**4 531**	**1 717**	**17 159**	**20 000**	**15 672**	**15 672**	**25 818**	**22 750**	**17 000**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		**340 170**	**318 447**	**428 509**	**599 345**	**524 513**	**524 513**	**642 490**	**647 192**	**518 728**
ASSET REGISTER SUMMARY - PPE (WDV)	5	5 992 856	5 648 257	5 851 544	6 675 776	6 630 648	6 630 648	7 042 678	7 040 601	6 907 482
Roads Infrastructure		835 803	855 920	868 112	908 343	934 847	934 847	967 313	957 433	972 252
Storm water Infrastructure		35 982	35 114	37 915	44 270	47 389	47 389	50 552	48 719	48 496
Electrical Infrastructure		992 045	993 264	1 059 208	1 109 561	1 120 238	1 120 238	1 191 140	1 221 106	1 230 799
Water Supply Infrastructure		1 389 284	1 407 862	1 448 269	1 586 721	1 556 794	1 556 794	1 666 940	1 679 104	1 612 895
Sanitation Infrastructure		1 051 418	1 047 729	1 034 939	1 076 465	1 090 889	1 090 889	1 139 081	1 164 755	1 125 819
Solid Waste Infrastructure		59 652	54 630	123 143	170 689	169 710	169 710	185 692	198 976	176 132
Rail Infrastructure		–	6 251	6 253	6 251	6 251	6 251	6 251	6 251	6 251
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		1 413	1 129	14 908	20 662	18 834	18 834	27 026	26 267	26 261
Infrastructure		***4 365 597***	***4 401 900***	***4 592 748***	***4 922 963***	***4 944 952***	***4 944 952***	***5 233 996***	***5 302 610***	***5 198 904***
Community Assets		131 816	140 207	163 880	206 076	196 188	196 188	255 343	200 250	203 291
Heritage Assets		1 037	1 313	1 313	1 313	1 313	1 313	1 313	1 313	1 313
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		425 500	425 076	422 931	426 452	426 240	426 240	425 813	425 801	425 792
Operational Buildings		–	–	–	–	–	–		–	–
Housing		–	–	–	–	–	–		–	–
Other Assets		419 561	49 956	29 993	500 601	491 413	491 413	521 992	502 910	482 463
Biological or Cultivated Assets		5 143	5 143	2 925	5 743	5 904	5 904	5 877	5 877	6 377
Servitudes		–	–	–	–	–	–		–	–
Licences and Rights		–	–	–	–	–	–		–	–
Intangible Assets		7 067	4 261	4 098	3 850	4 241	4 241	4 074	4 069	4 065
Computer Equipment		29 108	28 635	24 907	12 624	(9 484)	(9 484)	(12 418)	(12 611)	(12 744)
Furniture and Office Equipment		18 666	15 522	13 210	9 634	(2 460)	(2 460)	(4 479)	(5 497)	(5 484)
Machinery and Equipment		26 944	21 837	19 969	35 130	36 899	36 899	56 396	64 381	57 896
Transport Assets		100 801	92 814	109 664	89 819	73 872	73 872	93 202	89 929	84 039
Land		461 618	461 594	465 907	461 571	461 571	461 571	461 571	461 571	461 571
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**5 992 856**	**5 648 257**	**5 851 544**	**6 675 776**	**6 630 648**	**6 630 648**	**7 042 678**	**7 040 601**	**6 907 482**
EXPENDITURE OTHER ITEMS										
Depreciation	7	221 416	233 250	207 180	249 408	219 703	219 703	225 960	232 739	237 394
Repairs and Maintenance by Asset Class	3	**63 917**	**84 992**	**123 724**	**120 048**	**130 017**	**130 017**	**150 852**	**149 342**	**150 819**
Roads Infrastructure		18 132	20 485	20 280	25 042	25 350	25 350	25 505	26 009	26 564
Storm water Infrastructure		286	862	1 693	968	968	968	2 205	2 209	2 213
Electrical Infrastructure		65	10 633	14 130	12 624	11 148	11 148	20 771	21 438	20 330
Water Supply Infrastructure		2 192	10 858	12 398	15 171	13 413	13 413	15 321	13 957	14 845
Sanitation Infrastructure		5 780	7 327	37 540	22 316	19 306	19 306	22 762	21 664	26 912
Solid Waste Infrastructure		11 125	6 163	6 091	6 800	7 470	7 470	8 040	8 394	8 763

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		5 515	2 371	2 406	2 756	2 756	2 756	2 811	2 868	2 925
Infrastructure		***43 096***	***58 698***	***94 538***	***85 677***	***80 411***	***80 411***	***97 415***	***96 539***	***102 553***
Community Facilities		8 348	7 049	7 900	6 289	7 101	7 101	6 379	6 503	6 633
Sport and Recreation Facilities		850	–	8	15	15	15	15	16	16
Community Assets		***9 198***	***7 049***	***7 908***	***6 304***	***7 116***	***7 116***	***6 394***	***6 519***	***6 649***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		3 368	7 106	7 953	14 292	21 875	21 875	22 927	21 732	22 175
Housing		287	123	170	226	326	326	5 843	5 850	357
Other Assets		***3 655***	***7 229***	***8 123***	***14 518***	***22 201***	***22 201***	***28 770***	***27 582***	***22 532***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		**2 035**	**2 806**	**2 041**	**2 473**	**2 212**	**2 212**	**2 796**	**2 917**	**3 040**
Machinery and Equipment		–	**743**	**716**	**834**	**834**	**834**	**851**	**868**	**886**
Transport Assets		**5 933**	**8 468**	**10 399**	**10 241**	**17 243**	**17 243**	**14 625**	**14 916**	**15 160**
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		**285 333**	**318 242**	**330 904**	**369 455**	**349 720**	**349 720**	**376 812**	**382 081**	**388 213**
Renewal and upgrading of Existing Assets as % of total capex		*52.7%*	*33.4%*	*32.5%*	*57.6%*	*53.8%*	*53.8%*	*63.6%*	*51.8%*	*50.5%*
Renewal and upgrading of Existing Assets as % of deprecn		*81.0%*	*45.6%*	*67.2%*	*138.3%*	*128.5%*	*128.5%*	*180.7%*	*144.0%*	*110.3%*
R&M as a % of PPE & Investment Property		*1.1%*	*1.5%*	*2.1%*	*1.8%*	*2.0%*	*2.0%*	*2.1%*	*2.1%*	*2.2%*
Renewal and upgrading and R&M as a % of PPE and Investment Prop		*4.1%*	*3.4%*	*4.5%*	*7.0%*	*6.2%*	*6.2%*	*8.0%*	*6.9%*	*6.0%*

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Detail of upgrading of existing assets provided in Table SA34e
7. Detail of depreciation provided in Table SA34d

WC024 Stellenbosch - Table A10 Basic service delivery measurement

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets	1									
Water:										
Piped water inside dwelling		39 599	40 626	40 626	40 676	40 676	40 676	40 726	40 776	40 826
Piped water inside yard (but not in dwelling)		4 249	4 461	4 461	4 561	4 561	4 561	4 664	4 769	4 876
Using public tap (at least min.service level)	2	4 528	4 778	4 778	4 878	4 878	4 878	4 980	5 084	5 191
Other water supply (at least min.service level)	4	1 774	684	684	834	834	834	1 017	1 240	1 512
Minimum Service Level and Above sub-total		50 150	50 550	50 550	50 950	50 950	50 950	51 387	51 869	52 404
Using public tap (< min.service level)	3	1 270	1 170	1 170	1 070	1 070	1 070	979	896	820
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		257	207	207	157	157	157	119	90	68
Below Minimum Service Level sub-total		1 527	1 377	1 377	1 227	1 227	1 227	1 098	986	888
Total number of households	5	**51 677**	**51 927**	**51 927**	**52 177**	**52 177**	**52 177**	**52 485**	**52 855**	**53 292**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		46 206	46 256	46 256	46 306	46 306	46 306	46 356	46 406	46 456
Flush toilet (with septic tank)		2 065	2 165	2 165	2 265	2 265	2 265	2 370	2 480	2 595
Chemical toilet		388	407	407	420	420	420	433	446	460
Pit toilet (ventilated)		150	50	50	–	–	–	–	–	–
Other toilet provisions (> min.service level)		1 468	1 898	1 898	2 236	2 236	2 236	2 633	3 101	3 652
Minimum Service Level and Above sub-total		50 277	50 777	50 777	51 227	51 227	51 227	51 792	52 433	53 163
Bucket toilet		900	800	800	700	700	700	613	537	470
Other toilet provisions (< min.service level)		150	50	50	–	–	–	–	–	–
No toilet provisions		350	300	300	250	250	250	208	173	144
Below Minimum Service Level sub-total		1 400	1 150	1 150	950	950	950	821	710	614
Total number of households	5	**51 677**	**51 927**	**51 927**	**52 177**	**52 177**	**52 177**	**52 613**	**53 143**	**53 777**
Energy:										
Electricity (at least min.service level)		14 571	14 821	14 821	15 071	15 071	15 071	15 325	15 583	15 846
Electricity - prepaid (min.service level)		34 753	35 003	35 003	35 253	35 253	35 253	35 505	35 759	36 014
Minimum Service Level and Above sub-total		49 324	49 824	49 824	50 324	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	1 953	1 703	1 703	1 703	1 485	1 295	1 129
Below Minimum Service Level sub-total		2 353	2 103	2 103	1 853	1 853	1 853	1 635	1 445	1 279
Total number of households	5	**51 677**	**51 927**	**51 927**	**52 177**	**52 177**	**52 177**	**52 465**	**52 787**	**53 140**
Refuse:										
Removed at least once a week		47 149	47 649	47 649	48 149	48 149	48 149	48 654	49 164	49 680
Minimum Service Level and Above sub-total		47 149	47 649	47 649	48 149	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	1 028	978	978	978	930	885	841
Using own refuse dump		2 200	2 100	2 100	2 000	2 000	2 000	1 905	1 815	1 728
Other rubbish disposal		800	750	750	700	700	700	653	609	568
No rubbish disposal		450	400	400	350	350	350	306	268	234
Below Minimum Service Level sub-total		4 528	4 278	4 278	4 028	4 028	4 028	3 794	3 576	3 372
Total number of households	5	**51 677**	**51 927**	**51 927**	**52 177**	**52 177**	**52 177**	**52 448**	**52 740**	**53 052**

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		15 664 003	21 106 158	25 538 738	17 804 127	5 185 970	5 185 970	5 497 128	5 826 956	6 176 573
Sanitation (free minimum level service)		8 556 762	9 607 052	10 545 132	10 884 750	10 684 619	10 684 619	11 325 696	12 005 238	12 725 552
Electricity/other energy (50kwh per household per month)		10 538 163	13 321 030	14 758 992	14 654 779	14 654 779	14 654 779	15 579 496	16 562 562	17 607 660
Refuse (removed at least once a week)		–	–	–	–	18 264 013	18 264 013	67 385 436	89 136 662	127 873 443
Informal Settlements		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per **indigent** household per month)		15 664	21 106	25 539	17 804	5 186	5 186	5 497	5 827	6 177
Sanitation (free sanitation service to **indigent households**)		8 557	9 607	10 545	10 885	10 685	10 685	11 326	12 005	12 726
Electricity/other energy (50kwh per **indigent** household per month)		10 538	13 321	14 759	14 655	14 655	14 655	15 579	16 563	17 608
Refuse (removed once a week **for indigent households**)		–	–	–	–	18 264	18 264	67 385	89 137	127 873
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided		**34 759**	**44 034**	**50 843**	**43 344**	**48 789**	**48 789**	**99 788**	**123 531**	**164 383**
Highest level of free service provided per household										
Property rates (R value threshold)		200 000	200 000	200 000	200 000	200 000	200 000	250 000	250 000	250 000
Water (kilolitres per household per month)		10	10	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)		101	101	112	112	112	112	175	185	197
Electricity (kwh per household per month)		100	100	100	100	100	100	100	100	100
Refuse (average litres per week)		250	250	250	250	250	250	257	274	293
Revenue cost of subsidised services provided (R'000)	9									
Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)		–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates **and impermissable values in excess of**		51 233	35 175	(6 217)	48 315	48 315	48 315	50 465	53 493	56 702
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		**51 233**	**35 175**	**(6 217)**	**48 315**	**48 315**	**48 315**	**50 465**	**53 493**	**56 702**

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

PART 2

A: OVERVIEW OF STELLENBOSCH MUNICIPALITY

Background

Stellenbosch Municipality is located in the heart of the Cape Winelands. It is situated about 50 km from Cape Town and is flanked by the N1 and N2 main routes. The municipal area covers approximately 900 km².

State of the Greater Stellenbosch Area

Introduction

Stellenbosch Municipality is located at the edge of the City of Cape Town but still manages to retain its distinct small-town character. This undoubtedly gives Stellenbosch a strong competitive advantage – sharply contrasting with similarly sized towns located 400 km or more from the nearest metropolis. Aside from being a mere 50 km from Cape Town's central business district (CBD) and being flanked by the N1 and N2 main routes, Stellenbosch is also just 30 km away from the sea (at Somerset West/Strand) and only a few kilometres away from one of the most attractive mountain ranges of the Boland. In addition, Stellenbosch is a mere 28 km from Cape Town International Airport, one of South Africa's top (air) links to the global economy, and not much further away from Cape Town Harbour, the shipping portal to both the Atlantic and Indian Oceans.

This convergence of environmental resources, scenic quality and business opportunities has two other mutually reinforcing spin-offs: The largest number of JSE-listed companies based in any small South African town have their headquarters in Stellenbosch and the town is home to a disproportionately high number of corporate CEOs and executives, which in turn means that it can sustain a comparatively high level of economic activity and consumer services for a town of its size. This results in other benefits throughout the value-add chain and for employment. The municipal area covers approximately 900 km². The municipality's area of jurisdiction includes the towns of Stellenbosch and Franschhoek, as well as several rural hamlets such as Wemmershoek, La Motte, De Novo, Kylemore, Pniël, Johannesdal, Lanquedoc, Groot Drakenstein, Muldersvlei, Klapmuts, Elsenburg, Raithby, Jamestown, Koelenhof and Vlottenburg (most with a population of less than 5 000). Apart from formal settlement areas, the municipal area also includes several informal settlements. Franschhoek, known as the "French Corner," is celebrated for its exceptional culinary scene, offering a delectable fusion of French and South African flavours. It is a favourite among local and international tourists. Due to recent developments, Klapmuts is considered a regional growth node thanks to its regional connectivity.

Stellenbosch town is the second oldest town in South Africa, dating back to 1679 when an island in the Eerste River was named Stellenbosch by the then Governor of the Cape, Simon van der Stel. The first farming activities in the area were started in 1679. Today, the area has become primarily known for its extraordinary wines and fruits. The towns of Stellenbosch and Franschhoek are renowned for various architectural styles such as Dutch, Georgian, and Victorian, which reflect their heritage and traditions, but also divisions of the past.

The area houses excellent educational institutions, including the University of Stellenbosch and several prestigious schools. It has a strong business sector, ranging from major South African businesses and corporations to smaller enterprises and home industries. The tourism industry alone

is responsible for the creation of about 18 000 jobs in the area. Wine farms and cellars abound, and the area is the home of the very first wine route in South Africa. A variety of sports facilities are available. Coetzenburg, with its athletics and rugby stadiums, has delivered star performances over many generations. The municipal area has a variety of theatres, which include Stellenbosch University's HB Thom Theatre, Oude Libertas Amphitheatre (renowned for its summer season of music, theatre, and dance), Spier Amphitheatre, as well as Klein Libertas Theatre, Dorp Street Theatre, and Aan de Braak Theatre.

Ward Demarcation

The Stellenbosch Municipality is currently structured into the following **23** wards:

Table 12: Municipal ward demarcation

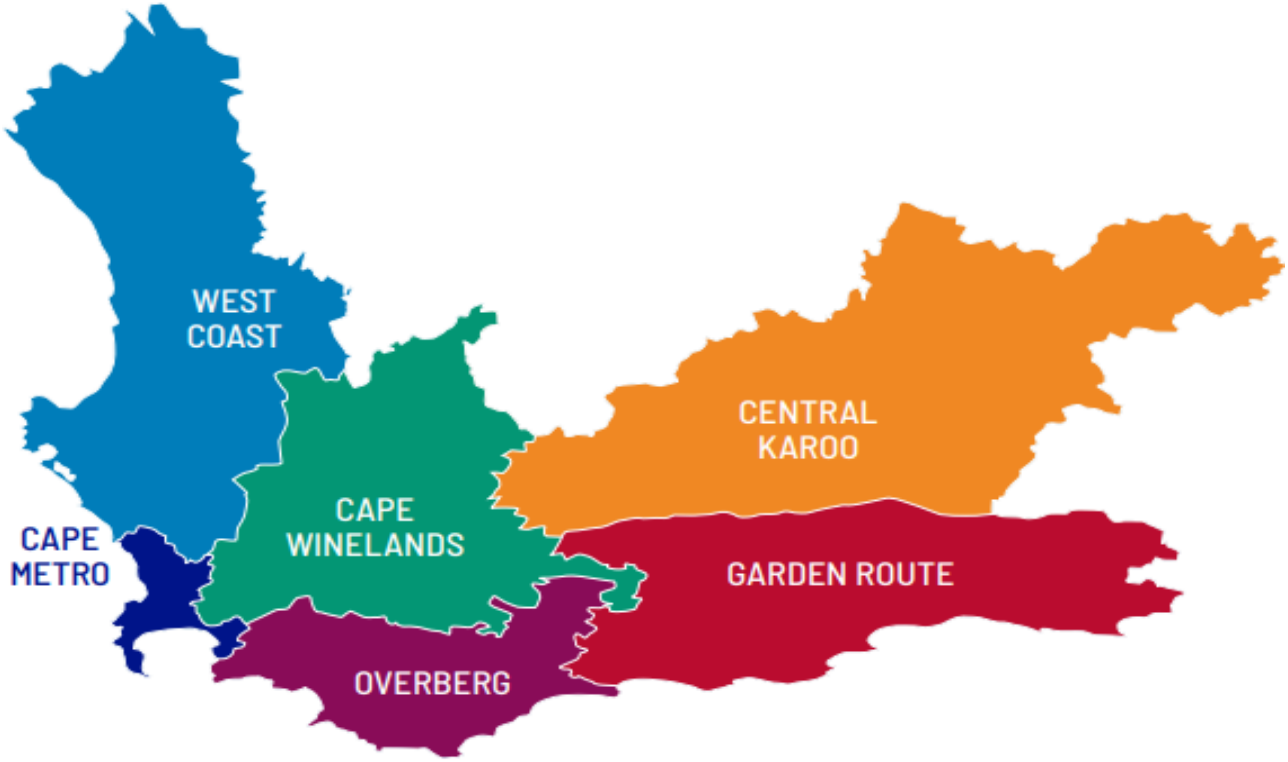
Ward	Areas
1	Mooiwater, Franschhoek Town and Surrounding Farms
2	Langrug, La Motte, Dennegeur, Groendal
3	Lanquedoc, Wemmershoek to La Motte Wine Farm and Leopards Leap Wine Farm
4	Kylemore, Johannesdal, Pniël and Surrounding Farms
5	Ida's Valley (Hillside Village, La Gratitude Park (Kreefgat), The Ridge, La Roche, Lindida, Bloekomlaan(Moses / Martin) Lindley)
6	On the corner of Moffat Street to the end of Lelie Street, the Corner of Moffat Street to Rustenburg Road, Desch Street to Rustenburg Road, Moffat Street, Hahn Street, Weber Street, Tindell Street, Juffernbruch Street, Kahler Street, Luckhoff Street, Erasmussmith Street, Baker Street, Desch Street, Lelie Street, Protea Street to Erasmusmith Street, Botmanskop Way, Dahlia Street, Speler Street, Rustenburg road of the corner of Helshoogte Road to Lelie Street; Glenelly Estate in Lelie Street; Helderfontein in Helshoogte Road; Nietvoorbij on R44; Blue Jay/ Timberlea Trust Farm on R44; Kloofbosch on R44; Babin Farm on R44; Morgenhoff Wine Estate on R44; Remhoogte on R44; Groenhof on R44; Muratie Wine Estate on R44; Delheim Wine Estate on R44; Kanonkop on R44; Uitkyk on R44; Warrick on R44; Lievland on R44
7	Mostertsdrift, Karindal, Rozendal, Uniepark, Simonswyk and Universiteitsoord
8	Stellenbosch University campus and university residence area; Coetzenburg, (partially:) Koloniesland
9	Stellenbosch CBD, Part of the US campus (residential areas within both these areas), the Southern border is the Eerste River, the Northern border is Merriman Street, the Eastern border is Die Laan and the Western border is Bird Street
10	Tennantville, Lakay Street, Titus Street, Langsuid Street up to Lakay Street, Tennant Street, Lapan Street, Bell Street, Bird Street, La Colline (Dr Malan Street, Dan Pienaar Street, Paul Roos Street, Tobruk Park, Irene Park, La Colline Road, Conde Street, Taylor Street, Mount Albert Street), Kromrivier Road, Jan Celliers Street, Hammanshand, Ds Botha Street, Voorplein Street, Bird Street, Langenhoven Street, Du Toit Station, Ryneveld Street, Karee Street, Olienhout Street, Banghoek Road, Academia, Bosman Street, Smuts Road, Joubert Street, De Beer Road, De Villiers Road from Ryneveld Street to Cluver Road on the left-hand side

Ward	Areas
11	Boundaries of the ward are: Kridge Road, Herte Street, Skone Uitsig Road onto Alexander Street onto Du Toit Street toward Merriman Avenue towards Adam Tas Road onto George Blake Street, Mark Street, Distillery Road, Santhagen Road, Swawel Avenue, Kanarie Road, Tarentaal Road, Bokmakierie Road, Fisant Road, Devon Valley Road, Kiewiet Road, Dagbreek Road, Pelikaan Street, Patrys Road, Hammerkop Road, Loerie Road, Muldersvlei Landgoed, and all areas in Onder Papegaaiberg and businesses
12	Kayamandi: Zone A George Blake Street, Chris Hani Drive, 10th and 13th Street, School Crescent, Snake Valley, Enkanini, Watergang, Watergang TRA 2 and Watergang Informal Settlements
13	Kayamandi: Zone A Masithandane Street, Zone J, Red Bricks, Zone K and L, Hostels, Dairy and University Hostels, Old Bricks Houses Red Roofs, Zwelitsha, Costaland
14	Kayamandi: Zone P, I, F, D and O, Costaland, Marikana, Watergang TRA 1, Smarties (Mgabadeli Street), Monde Crescent
15	Kayamandi: Zone M, N, O, 4th and 5th Avenue, 10th, 12th and 14th Street, Long Street, Retreat Street, Forest Drive
16	The borders are Tenant Road, Long Street, Crombi Road to the end of Gabriels Road. Asalea Road, 2nd Road, Noble Road, Bailey Road, Eike Street, Curry Street, Hoop Road, Pansy Road, West Road, Laai Road, Anthony Road, Carriem Road, Archilles Road, Bergstedt Road, Davidse Road, Cupido Road, Pearce Road, Robyn Road, Gonzalves Road, Hercules Road, Chippendale Road, Afrika Road, Arnolds Road, September Road, Jakaranda Street, Short Road, Quarry Road, Middle Road, Primrose Street, Pine (Bo en Onder), North End, Vredelust, Gemsbok, Daffodil Single, Steps, Sylvia Street, Eiland Street, Last Street (White City), Frikkadel Dorp, September Street
17	A part of Cloetesville (Lakay Road towards Langstraat – Suid Road, Kloof Street, Fir Street, Fontein Road, Williams R towards Gabriels Road towards February Road, Valentyn Road, Pool Road, Raziet Road, Ortell Road, Rhode Road, King Road, Hine Road, Hendrikse Road, Rhode Road), as well as Welgevonden, Green Oaks, Stellita Park, Weltevrede, Welgevonden Estate (Red Oak Road, Belladonna Street, Wildeklawer Welgevonden Boulevard, Olive Road, Sonnedou Road, Mountain Silver Road, Silver Oak Road, Froetang Road, Katbos Road, Everlasting, Fynbos Street, Sourfig Street, Scarlet Cresent, Pin Oak Street, Evergreen, Autumn Close, Nenta, Cherrywood, Candelabra, Froetang, Candelabra, Kouter, Protea Street, Minaret, Gooseberry, Honeybush), Klein Welgevonden (La Belle Vie, Chablis) and the Municipal Flats in Rhode, Kloof and Long Streets, Bertha Wines and Weltevreden Estate, 15 Weltevreden Estate,) The borders of the ward are the R44 Klapmuts Road and Long Street.

Ward	Areas
18	Klapmuts Town Centre, Bennitsville, Weltevrede Park, Klapmuts New Houses, Mandela City and La Rochelle Informal Settlement, Klapmuts Farms (The Purple Windmill, Arra Vineyards, Hidden Gems Wines, Gravel Junction Wine and Spirits Company, Wine Estate Le Bonheur, Anura Vinyard, Dalewood Farms, Blueberry Bar, Klapmuts Transfer Station, Trophy SA, DKL Transport Pty, Welgelee Estate)
19	De Novo, Kromme Rhee, Vaaldraai, Muldersvlei, Koelenhof and surrounding Farms, Koelenhof Station, Slayley, Hunting, Koelenhof Farms, Poultrey / Mariendahl, De Hoop, Nooitgedacht Village, Bottelary and Surrounding Farms, De Waalshof, Weltevrede 1, Weltevrede 2, Smartie Town.
20	Vlottenberg, Raithby, Mooiberge, Lynedoch
21	Brandwacht Aan Rivier, Paradyskloof, Stellenbosch Golf Course, Blaauwklippen / Stellenzicht Farms, De Zalze, Jamestown, Mountainview, Stellenbosch Airfield
22	Die Boord, Dalsig, Brandwacht, Krigeville, Libertas Farm
23	Dorp Street, Krige, Hamman Street, Schroder Road, Die Braak, Bird Street from Dorp Street, Dennesig area, Muller Road, Banghoek Road, Ryneveld Street, Plankenburg Industrial area and Kayamandi Corridor.

Below is a map of the Cape Winelands District concerning the provincial district boundaries:

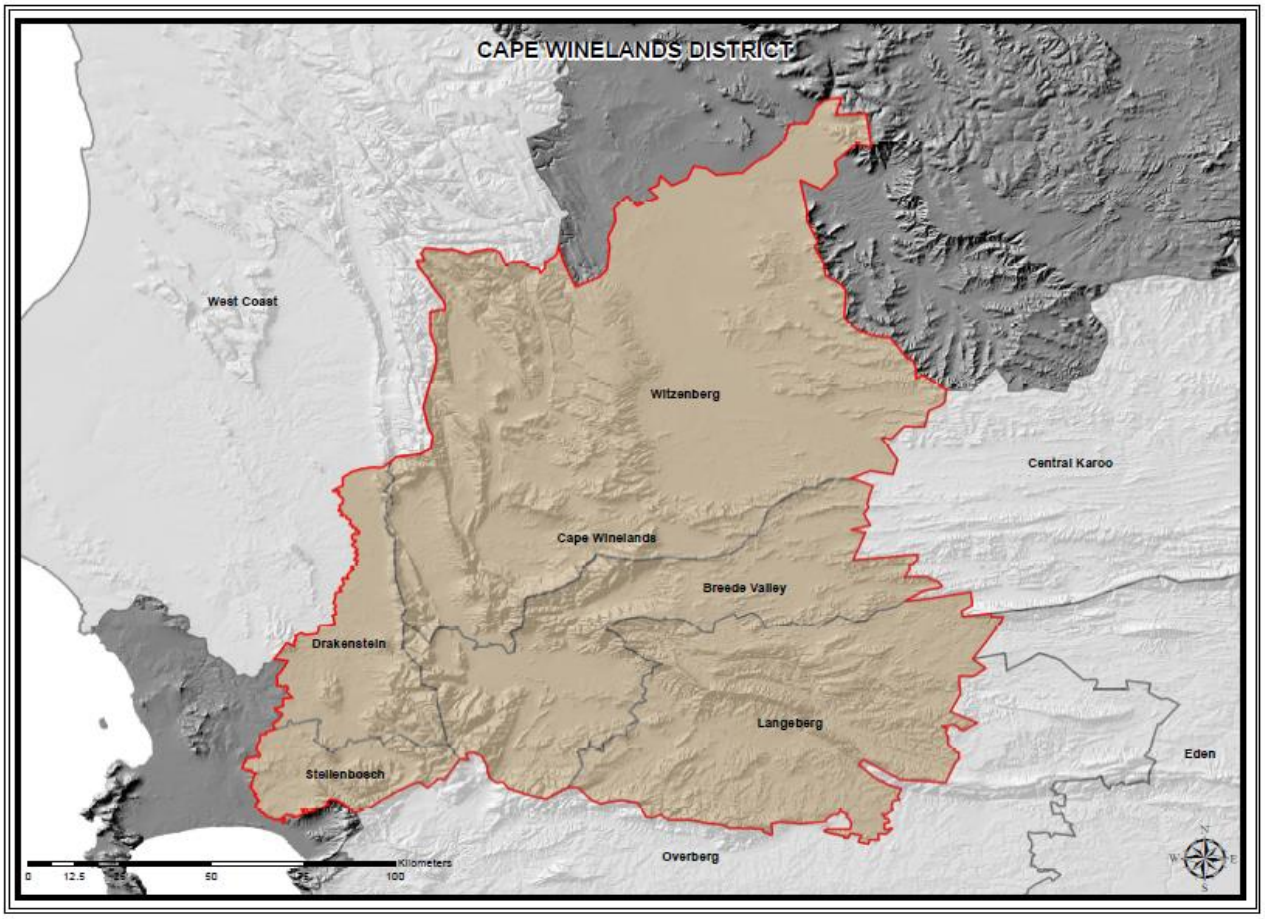
Map 1: Locality of Cape Winelands concerning Provincial Boundaries



The Western Cape Province makes up 10.6% of the country's land surface and encompasses an area of 129 462 km2. The province's spatial area includes 1 metropolitan area (City of Cape Town), 5 district municipal areas (Central Karoo, Eden renamed Garden Route, Overberg, Cape Winelands, and West Coast), and 24 local municipalities.

Below is a map of the municipalities concerning the Cape Winelands District:

Map 2: Locality map of Stellenbosch Municipality concerning Cape Winelands District

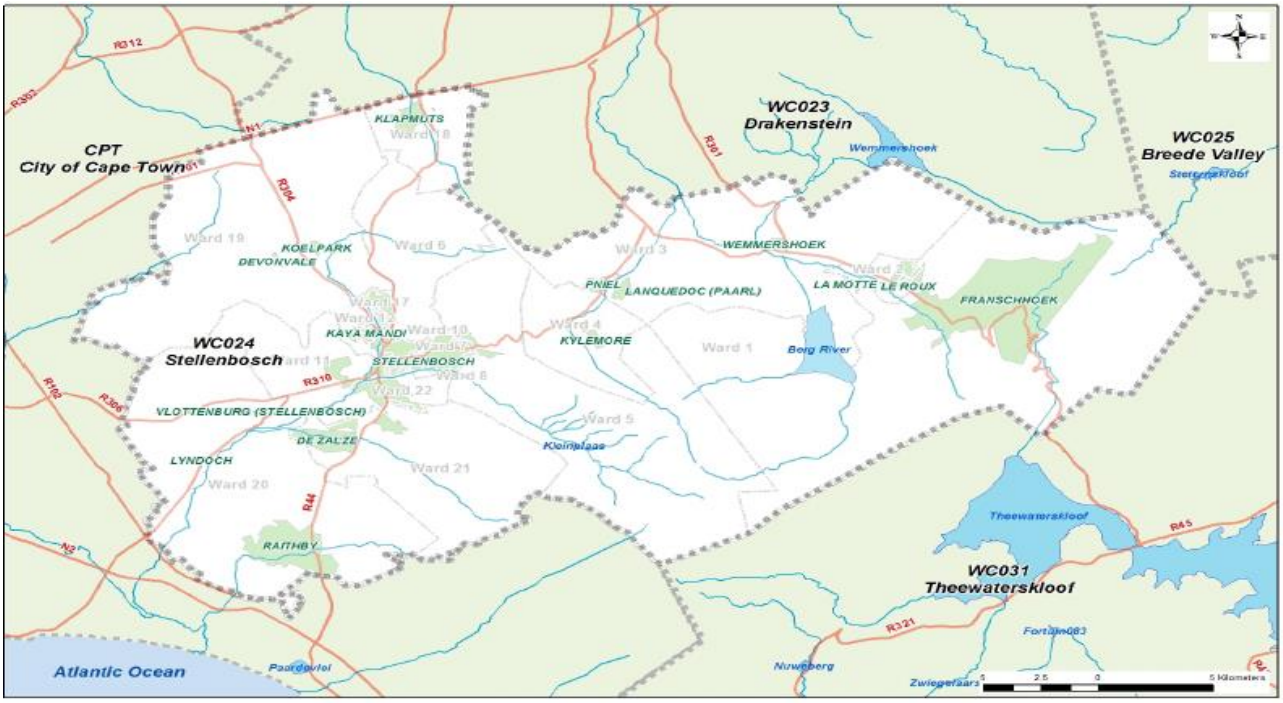


Boundaries

The Cape Winelands District Municipality is located within proximity of the City of Cape Town, which offers excellent access to trade opportunities, routes, and infrastructure such as expanding broadband networks, an international airport (with direct flights to international cities), the second-largest container port in the country, and a comprehensive road and rail network. This makes the Cape Winelands district ideally located as an investment destination. The Cape Winelands District municipal area incorporates Drakenstein, Stellenbosch, Breede Valley, Langeberg, and Witzenberg.

Below is a map of the Stellenbosch Municipality's area of jurisdiction:

Map 3: Locality map of municipal boundaries



Stellenbosch Local Municipality is located in the heart of the Cape Winelands and adjacent to the City of Cape Town and Drakenstein Municipality. Stellenbosch Municipality, as a local authority, governs the towns of Stellenbosch, Pniël, Klapmuts, Kylemore, Jamestown, Raithby, Ida's Valley, Cloetesville, Kayamandi, and Vlottenburg, as well as the surrounding rural areas. The area covers 831 square kilometres and adjoins the City of Cape Town (CoCT) to the west and south and the Breede Valley, Drakenstein, and Theewaterskloof Municipalities to the east and north. Functionally, Stellenbosch Municipality (SM) forms part of the Greater Cape Town metropolitan area.

The main settlements in SM are the historic towns of Stellenbosch, Franschhoek, and Klapmuts. There are also several smaller villages, including Jamestown (contiguous with Stellenbosch town), Pniël, Johannesdal, Lanquedoc, Lynedoch, and Raithby. New nodes are emerging around agricultural service centres, for example, Koelenhof and Vlottenburg. Stellenbosch is a sought-after space, offering opportunity and quality of living while being near city life. This has placed the municipal area under constant development pressure.

1.3 Stellenbosch Municipality at a Glance

Table 13: Stellenbosch Municipality - Summarised Statistics

Population Estimates, 2024	Actual households, 2024
Population 209 831	Households 57 520
	(Source: MYPE)

Education, 2023		Poverty, 2023	
Matric Pass Rate	80.2%	Gini-Coefficient	0.60
Learner Retention Rate	81.5%	Poverty Head Count Ratio (UBPL)	71.4%
Learner-Teacher Ratio	26.3		

Health, 2023/24			
Primary Health Care Facilities	Immunisation Rate	Maternal Mortality Ratio (per 100 000 live births)	Teenage Pregnancies – Delivery rate to women U/19
8 (excl. mobile / satellite)	58.1%	0.0	0.6%

Safety and Security	The annual number of reported cases in 2023/24			
Residential Burglaries	DUI	Drug-related Crimes	Murder	Sexual Offences
998	252	1470	79	255

Access to Basic Service Delivery to basic services, 2022/23	Percentage of households with access			
Water	Refuse removal	Electricity	Sanitation	Formal Housing
98.5%	87.6%	96.6%	96.2%	96.2%

Labour, 2023	Socio-economic Risks	
Unemployment Rate (narrow definition)	Risk 1	Job Losses
12.6%	Risk 2	Low Learner retention
	Risk 3	Low skills base (Labour)

Largest 3 sectors		Contribution to GDP, 2023
Finance, insurance, real estate and business services	Wholesale and retail trade, catering and accommodation	Manufacturing
29.0%	16.0%	16.0%

Source: Western Cape, Draft Social–Economic Profile 2024 (Stellenbosch Municipality) and StatsSA 2022

Socio – Economic Context

All socio-economic information is sourced from the Local Government Socio-Economic Profile 2024. The statistical data are primarily sourced from Statistics South Africa, administrative data from sector departments, the Municipal Review and Outlook (MERO), Global Insight Regional Explorer, and Quantec.

The GDPR performance, risk, and vulnerability factors can be read in detail within the Local Government Socio-economic Profile 2024 for the Stellenbosch municipal area.

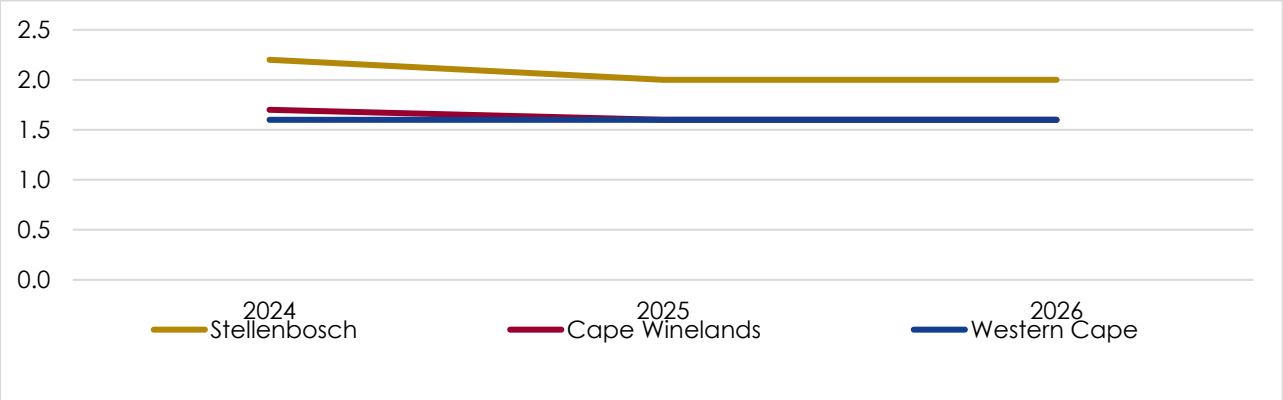
Population Growth

Stellenbosch's population is forecasted to increase from 209 831 in 2024 to 231 712 by 2029, reflecting an annual growth rate of 1.7 per cent. This significant increase illustrates Stellenbosch's appeal, particularly due to its educational institutions and vibrant community atmosphere. Stellenbosch is experiencing a notable demographic influx. This growth necessitates strategic planning for infrastructure and local services to support the needs of a larger population.

In terms of households, Stellenbosch is projected to grow from 57 520 in 2024, with an annual growth rate of approximately 2.4 per cent. This increase indicates a rising demand for housing that aligns with the growing population. Addressing this growth in households will be essential for maintaining service quality and community engagement.

The figure below depicts the estimated population growth from 2024 - 2026:

Table 2: Estimated Population Growth



Source: Western Cape, Draft Social–Economic Profile 2024 (Stellenbosch Municipality) and StatsSA 2022

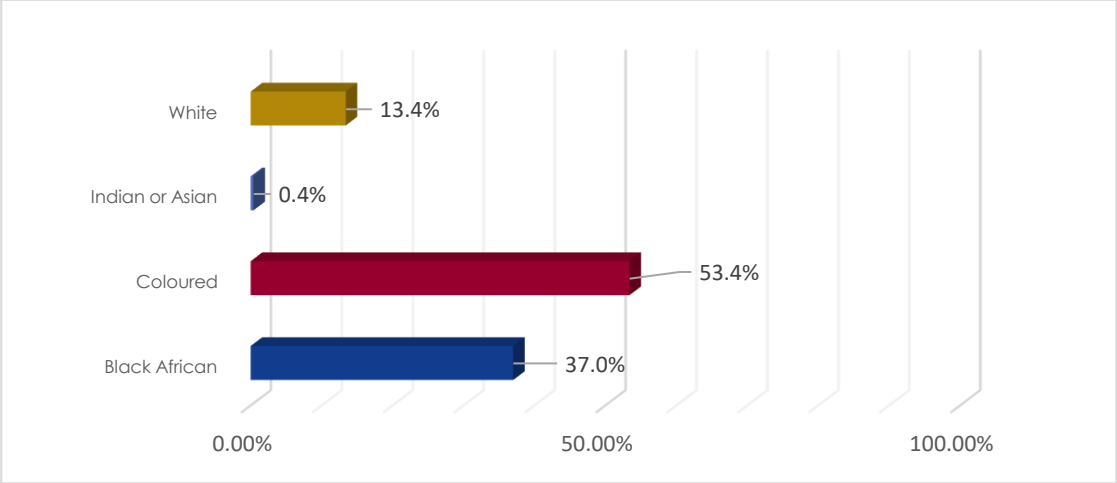
Racial Split

The race dynamics in the Stellenbosch municipal area present a diverse demographic landscape. Much of the population comprises Black African individuals, accounting for 32.8 per cent of the total, followed closely by the Coloured community, constituting 53.4 per cent. White residents make up 13.4 per cent of the population, while individuals categorised as Indian / Asian represent a smaller proportion at 0.4 per cent.

This cross-analysis highlights the intricate racial composition within the Stellenbosch community, underscoring the significance of cultural diversity and its potential impact on economic and social interactions.

The figure below indicates the ratio split within the Stellenbosch Municipality:

Figure 7: Racial Split for the WCO24



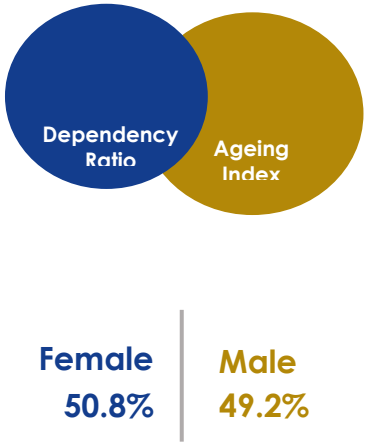
Source: Western Cape Local Government Draft Social–Economic Profile 2024

Gender Ratio

Stellenbosch's sex ratio shows a balanced demographic pattern, with 49.2% males and 50.8% females. This implies that for every 100 men, there are roughly 101 women in the total population. This trend is expected to remain stable over the next few years with minimal variations anticipated through 2029. The fluctuations could be influenced by migration and employment trends which. Understanding demographic dynamics is crucial for economic analysis and strategic planning.

The table below depicts the gender ratio within the Stellenbosch municipal area.

Figure 8: Ratio of % females and males



Source: Western Cape, Draft Social–Economic Profile 2023 and StatsSA 2022

Age Cohorts

Stellenbosch's age cohort distribution demonstrates a diversified demographic landscape. The population aged 0 - 14 is expected to increase slightly, from 43 515 in 2024 to 46 279 in 2029, indicating a need for expanded educational resources and childcare services. The working-age population (15–64) is predicted to stabilise, indicating a strong labour force. However, the large increase in the senior population (65 and older) demands targeted programs for healthcare and social support. This demographic shift suggests potential socioeconomic issues, such as higher healthcare expenses and a greater need for age-appropriate services, necessitating proactive planning to provide an inclusive environment for all age groups.

Household Size

Household size refers to the number of people per household. The average size of households is expected to remain at an average of 2.9 individuals from 2022 to 2026. The trend of the average household size could be attributed to a wide range of factors, including but not limited to underlying socio-economic factors like patterns in employment opportunities, educational access, and housing market dynamics that shape this trend.

The table below depicts the household sizes from 2022 to 2026:

Figure 9: Household size

Source: Western Cape, Draft Social–Economic Profile 2024 (Stellenbosch Municipality)

Population Density

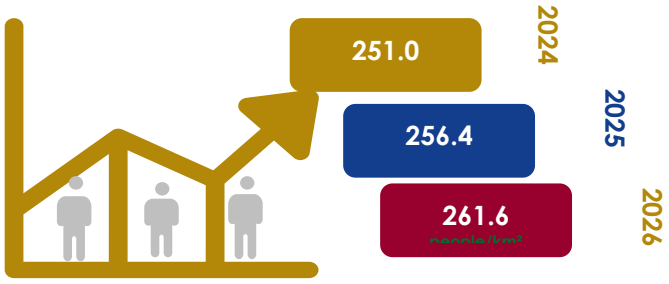
Amidst rapid urbanisation across the Western Cape, population density figures will aid public sector decision-makers in mitigating environmental, health, and service delivery risks. As of 2024, Stellenbosch's density is anticipated to increase to approximately 251 people per square kilometer, reflecting its growing population. In comparison, the Cape Winelands District's overall density is lower, with figures around 117 people per square kilometer. This significant difference necessitates effective planning to address housing, infrastructure, and service demands.

In order of highest to lowest, the various local municipal areas are compared as follows:

- Stellenbosch 251 people/km^2
- Drakenstein 203 people/km^2
- Breede Valley 53 people/km^2
- Langeberg 28 people/km^2
- Witzenberg 15 people/km^2

According to the above comparison, Stellenbosch has the **highest density** in the Cape Winelands District. This is helped a lot by the fact that the Municipal Spatial Development Framework (*m*SDF) says that urban development should stay within the limits of the urban edge.

Graph 1: Level of Urbanisation



Source: Western Cape, Draft Social–Economic Profile 2024 (Stellenbosch Municipality)

Education

The socio-economic impact of education within municipalities is profound and complex, touching on various aspects of community development and individual well-being. Quality education equips individuals with essential skills, knowledge, and critical thinking abilities, empowering them to participate meaningfully in the local economy. As the educational attainment level rises within a municipality, there is a corresponding increase in employment opportunities and higher earning potential for residents. Additionally, an educated workforce attracts investments and industries, fostering economic growth and stability. Education also plays a pivotal role in reducing poverty and promoting social equity by breaking the cycle of intergenerational poverty.

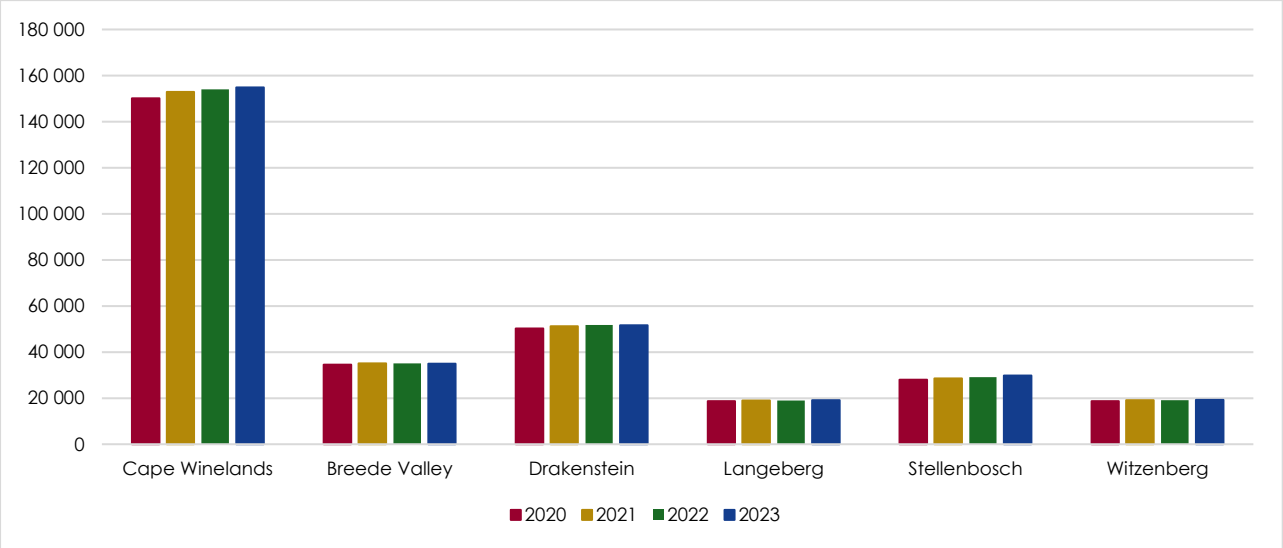
Learner enrolment, the learner-teacher ratio and learner retention rate

Learner enrolment in Stellenbosch experienced a notable surge from 28 033 enrolments in 2020 to 29 092 in 2022, with a minor increase of 29 826 learners in 2023. It is evident that the educational growth depicts a positive socio-economic trend within the region, presenting an enhanced emphasis on education and potentially indicating improved access to educational facilities.

Stellenbosch is a hub for both education and agriculture, luring families to the area. Compared to other municipalities in the Cape Winelands, Stellenbosch's enrolment is impressive, particularly given its relatively limited geographic area.

The graphs below depict learner enrollments, learner-teacher ratios, and learner retention from 2020 to 2023

Graph 2: Learner Enrolment 2020- 2023



Source: Western Cape, Draft Social–Economic Profile 2024 (Stellenbosch Municipality)

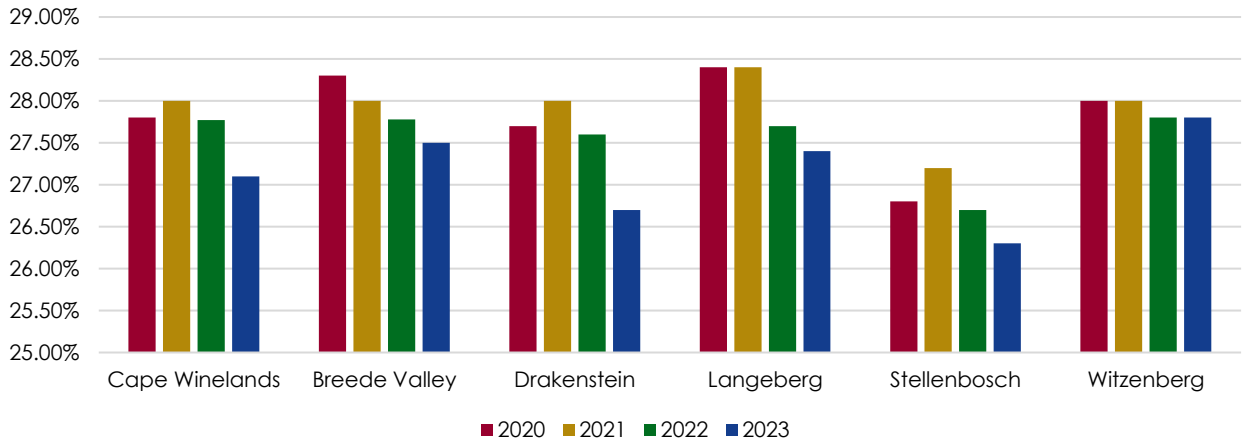
It is crucial to establish healthy learner-teacher ratios to determine the schools' capacity to accommodate the students. Lower learner-teacher ratios are associated with enhanced teacher-student interaction, fostering better-quality education.

Stellenbosch's learner-teacher ratio is 26.32, somewhat lower than the Cape Winelands regional average of 27.13.

The 2022 Schools Realities Publications emphasise that government-paid teachers face high learner-teacher ratios, indicating larger class sizes. Despite a minor decrease from 26.8 students per teacher in 2020 to 26.6 in 2022 to 26.32 in 2023, the ratio remains within the recommended range of 35:1 to 40:1.

This suggests relatively uncrowded classrooms, aligning with established standards and ensuring a conducive learning environment, ultimately impacting the socio-economic landscape positively.

Graph 1: Learner–Teacher Ratio 2020 – 2023

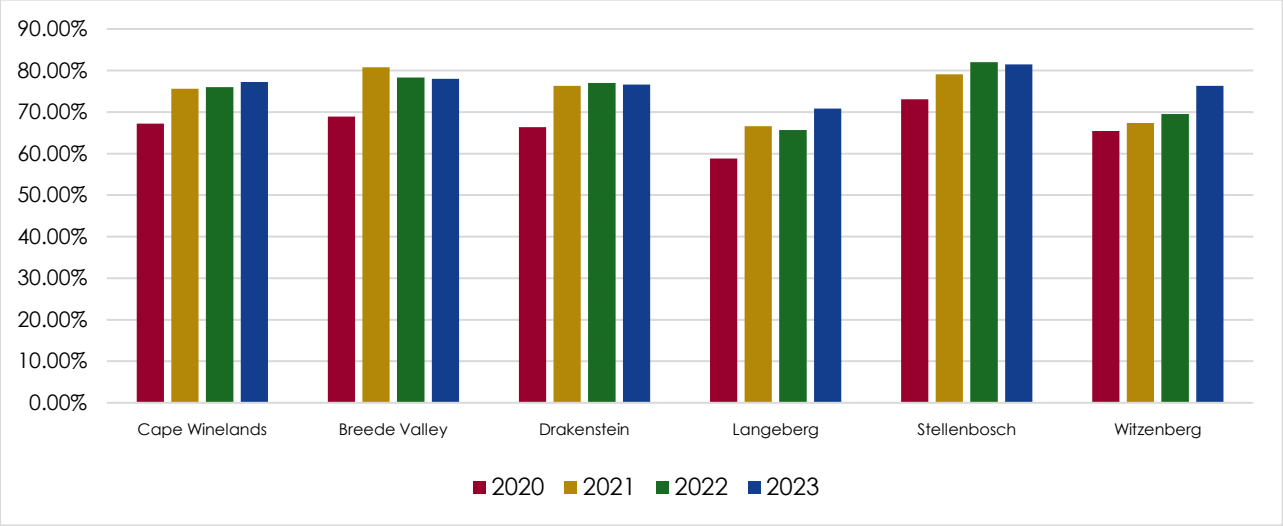


Source: Western Cape, Draft Social–Economic Profile 2024 (Stellenbosch Municipality)

The learner retention rate measures the proportion of learners in Grade 12 who were in Grade 10 two years prior. This can reflect essential socio-economic factors and personal circumstances that have a significant impact on education.

The inverse of the learner-retention rate is commonly referred to as the drop-out rate. Stellenbosch's learner retention rate in 2023 is 81.5 percent, higher than the regional average of 77.2 percent for the Cape Winelands. The relatively high retention rate in Stellenbosch suggests that the majority of learners are able to complete their education through to matric, which is a positive reflection on the support systems available within the Stellenbosch municipal area. Learner retention rates are influenced by a wide array of factors, including low socio-economic background, learners attitudes towards education, overcrowded classrooms, critical thinking skills, study skills, and other personal circumstances that can make it difficult for the learner to focus on education. Addressing these factors is necessary for encouraging a more conducive learning environment, ensuring higher retention rates, and ultimately enhancing the region's overall socio-economic landscape.

Graph 2: Learner retention 2020 - 2023



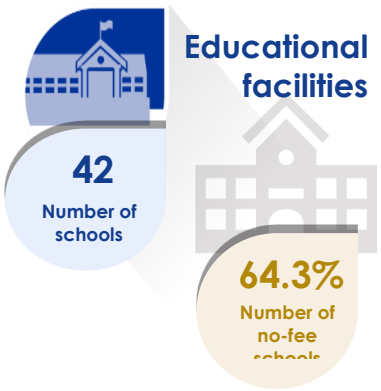
Source: Western Cape, Draft Social–Economic Profile 2024 (Stellenbosch Municipality)

Number of schools and no-fee schools

Figure 10: Number of schools and no-fee schools

The number of schools within the Stellenbosch municipal area was recorded at 42 in 2023. 29 of the schools are equipped with libraries, however 30 per cent of the schools remains without a libraries face challenges in providing students with the same level of academic support, which could affect overall educational outcomes.

The proportion of no-fee schools in the Stellenbosch municipal area remains at 64.5 per cent in 2023, whereby 71.4 per cent are equipped with libraries.



Western Cape, Social–Economic Profile 2023

Schools with libraries / media centres

The Stellenbosch municipal area consists of 42 schools in 2023, of which 29 were equipped with libraries. The availability of library facilities within schools contributes towards narrowing the academic attainment gap by allowing students access to information, which is in turn directly linked to improved education outcomes.

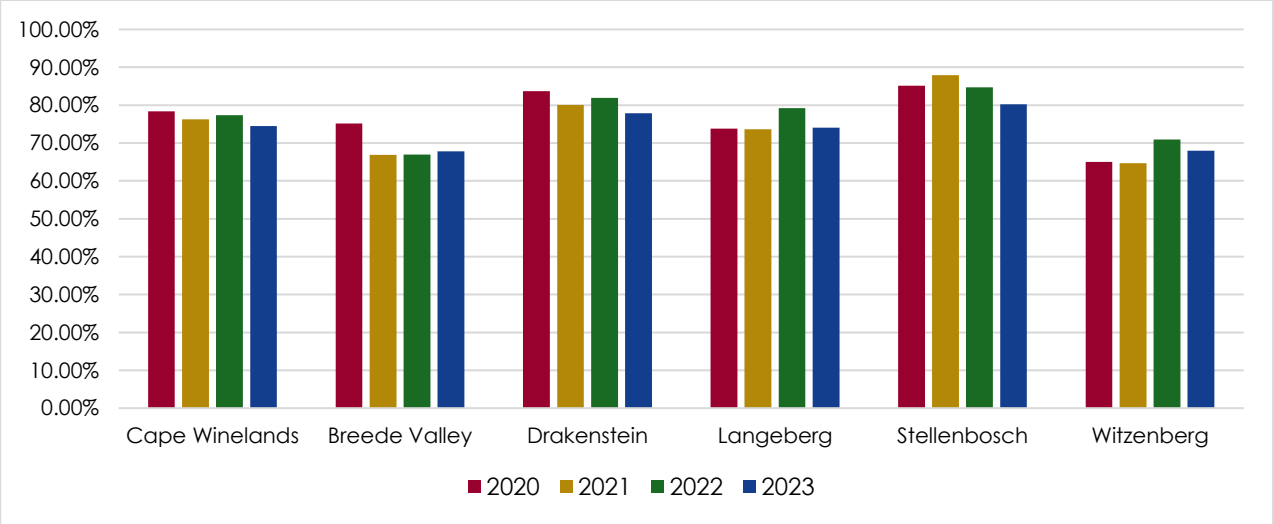
Education outcomes (matric pass rate)

Education remains one of the key avenues through which the state is involved in the economy. In preparing individuals for future engagement in the labour market, policy choices and decisions in the sphere of education play a critical role in determining the extent to which future economic and poverty reduction plans can be realised.

Stellenbosch has a matric pass rate of 80.2 per cent in 2023, which is higher than the regional average of 74.5 per cent for Cape Winelands. This high pass rate indicates that a significant proportion of learners in Stellenbosch are completing their schooling and performing well in the matric exams.

The graph below depicts the Matric pass rates from 2020 to 2023.

Graph 5: Education outcomes (matric pass rate) 2020 - 2023



Source: Western Cape, Draft Social–Economic Profile 2024

Health

Health Facilities

According to the LGSEP 2024, the Stellenbosch municipal area has 8 fixed primary healthcare facilities, comprising 7 fixed clinics, 1 community day centre, as well as 6 mobile / satellite clinics. In addition to these primary healthcare facilities, there is one district hospital, 9 ART treatment sites, and 12 TB clinics.

The table depicts the total healthcare facilities.

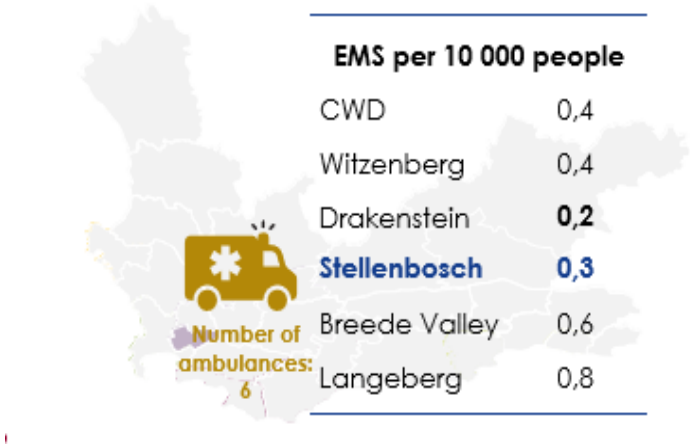
Table 15: Health facilities

Source: Draft Western Cape, Social–Economic Profile 2024

Emergency Medical Services

The provision of more operational ambulances can provide greater coverage for emergency medical services. This number below only refers to provincial ambulances and excludes all private service providers, and it remained unchanged between 2021/22 and 2022/23.

Figure 1: Emergency Medical Services



HIV / AIDS and Tuberculosis

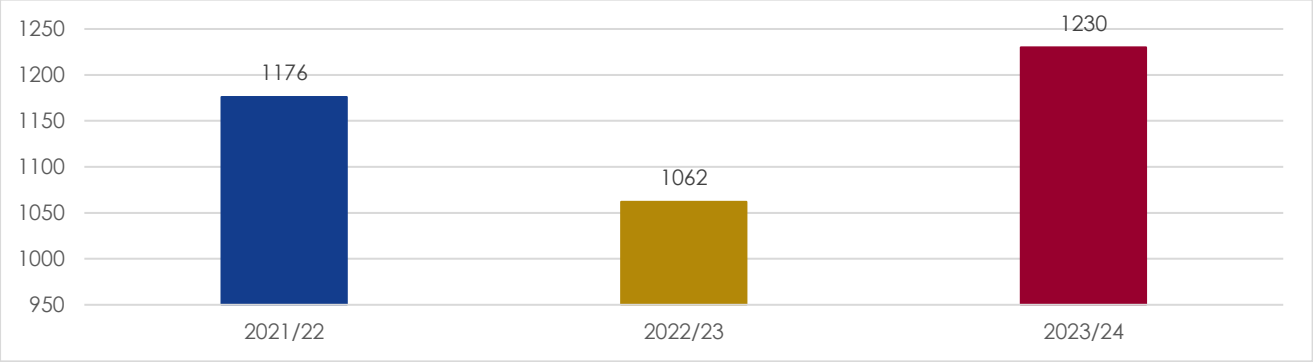
In Stellenbosch, the total number of registered patients receiving ART has increased steadily from 7 062 in 2022/23 to 7 321 in 2023/24. Similarly, the number of registered patients receiving TB treatment also slightly increased from 1062 in 2022/23 to 1230 in 2023/24.

Table 3: HIV/AIDS Management

Area	Registered patients receiving ART			Number of new ART patients		
	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
Stellenbosch	6 915	7 062	7 321	481	429	298

Source: Western Cape, Social–Economic Profile 2023

Graph 3: Number of TB patients registered on treatment



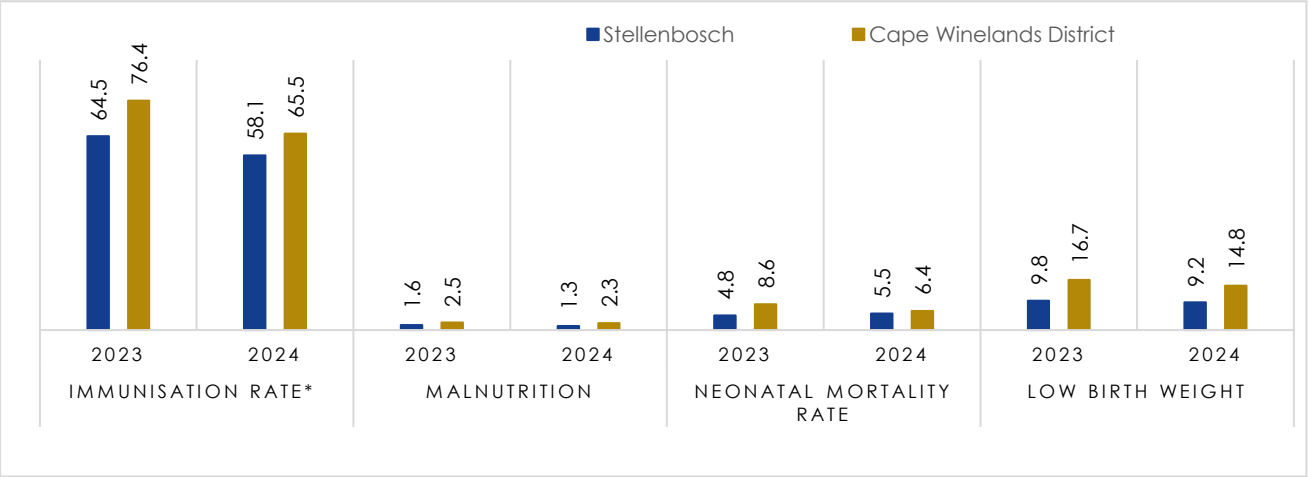
Source: Western Cape, Draft Social–Economic Profile 2024

Child Health

The immunisation coverage rate for children under the age of one in the municipal area worsened from 73.3 per cent to 58.1 per cent between 2021/22 and 2023/24.

However, there was a notable improvement in malnourished children, with a decrease in malnutrition from 2.6 to 1.6 per cent between 2017/18 to 2023/24.

Graph 4: Child Health



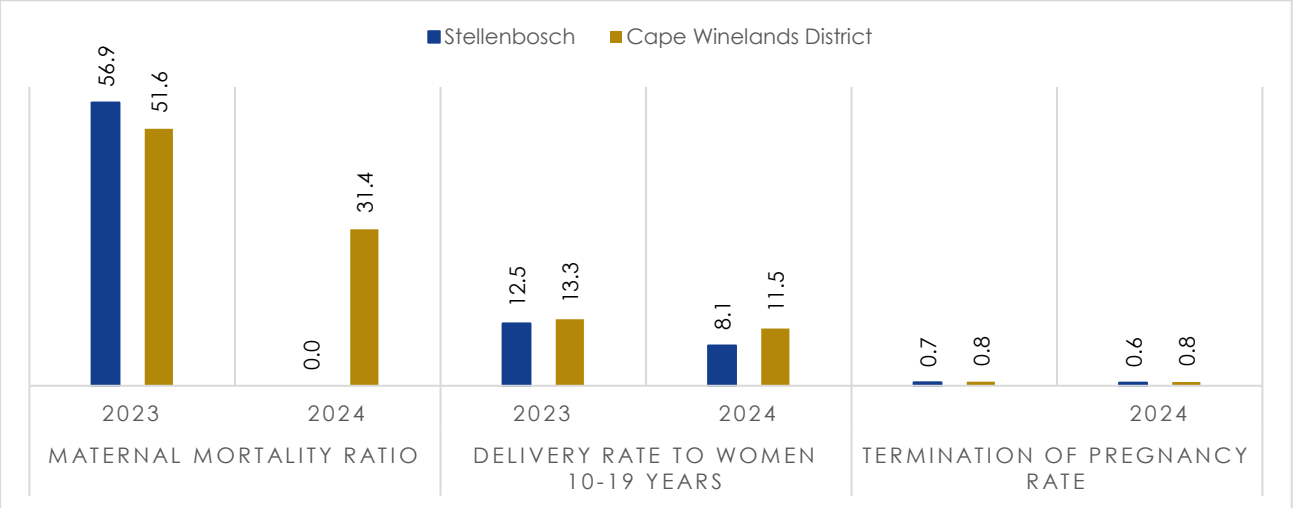
Source: Western Cape, Draft Social–Economic Profile 2024

Maternal Health

The maternal mortality ratio in Stellenbosch has steadily declined from 62.5 in 2018/19 to 0.0 in 2023/24, which is a considerable improvement; nonetheless, the fast drop in recent years may need more verification to understand its underlying causes. However, the termination of pregnancy rate (0.7 per cent) remained unchanged across this period. In Cape Winelands, the termination of pregnancy rate has remained consistent, from 0.8 in 2022/23 to 0.8 in 2023/24, whereas in Stellenbosch it has risen from 0.5 in 2018/19 to 0.6 in 2023/24.

Lower termination rates in Stellenbosch may be due to different socio-cultural contexts, access to reproductive health care, or family planning education programs compared to Cape Winelands, which could explain the observed variations.

Graph 5: Maternal Health



Source: Western Cape, Draft Social–Economic Profile 2024

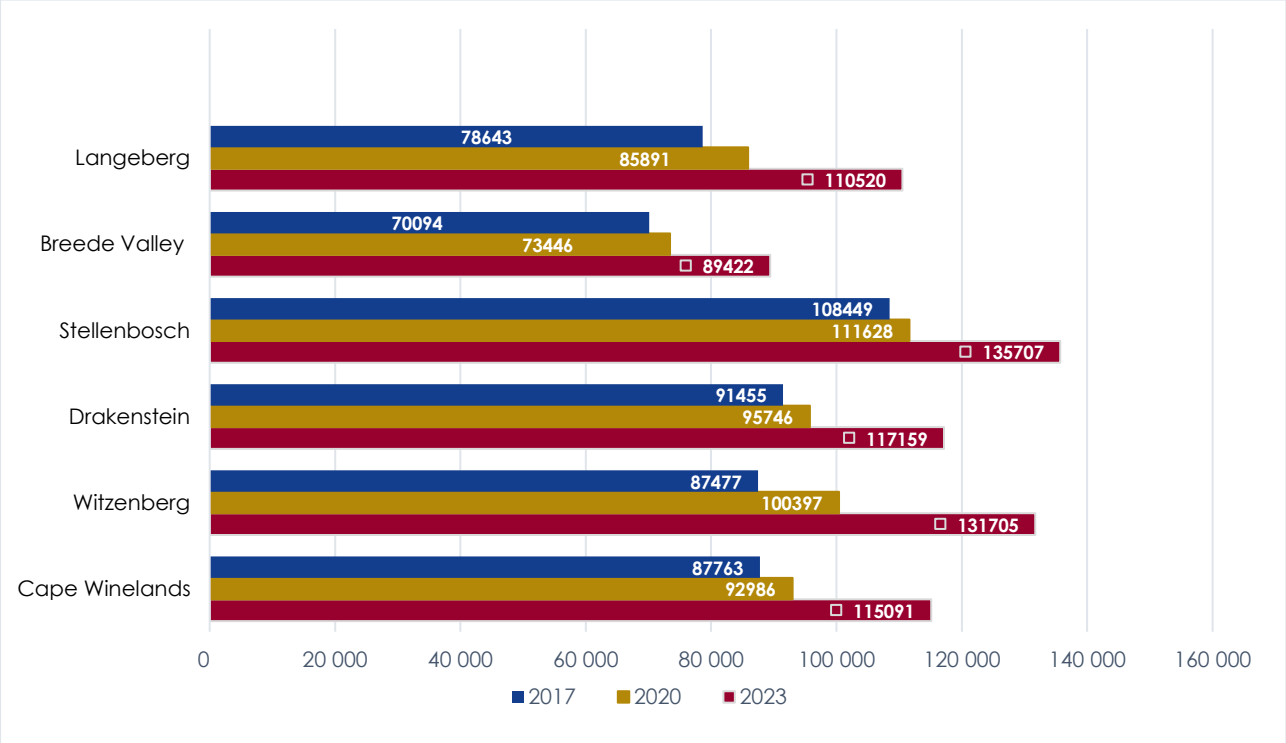
Poverty

GDPR Per Capita

In terms of Gross Domestic Product per capita (GDPR), an increase is only witnessed when economic growth surpasses population growth. According to the LGSEP 2024, Stellenbosch's GDP per capita consistently exceeds the Cape Winelands region, indicating its economic growth.

In 2017, it was R108 449, higher than the region's R87 763. By 2023, it reached R135 707, attributed to its strong sectors like education, agriculture, and tourism. The town's proximity to Cape Town, university status, and growing business hub contribute to its economic growth.

Graph 6: GDP Per Capita



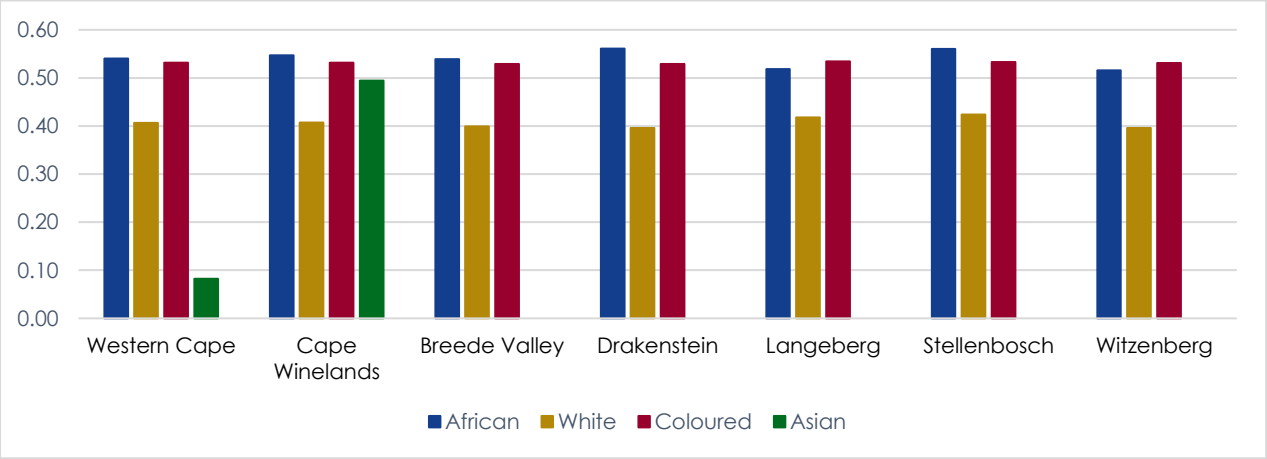
Source: Western Cap: , Draft Social–Economic Profile 2024

Income Inequality

According to the widely used Gini index, South Africa has one of the highest levels of inequality globally. Inequality is seen through a distorted distribution of income, unequal opportunities, and regional discrepancies.

The National Development Plan (NDP) has set a target of reducing income inequality in South Africa from a Gini coefficient of 0.7 in 2010 to 0.6 by 2030. The GDP per capita in Stellenbosch was R108 449, notably higher than the R87 763 of Cape Winelands. This trend continued over the years, with Stellenbosch showing a steady increase in GDP per capita, reaching R135 707 by 2023.

Graph 7: Income Inequality



Source: Western Cape, Draft Social–Economic Profile 2024

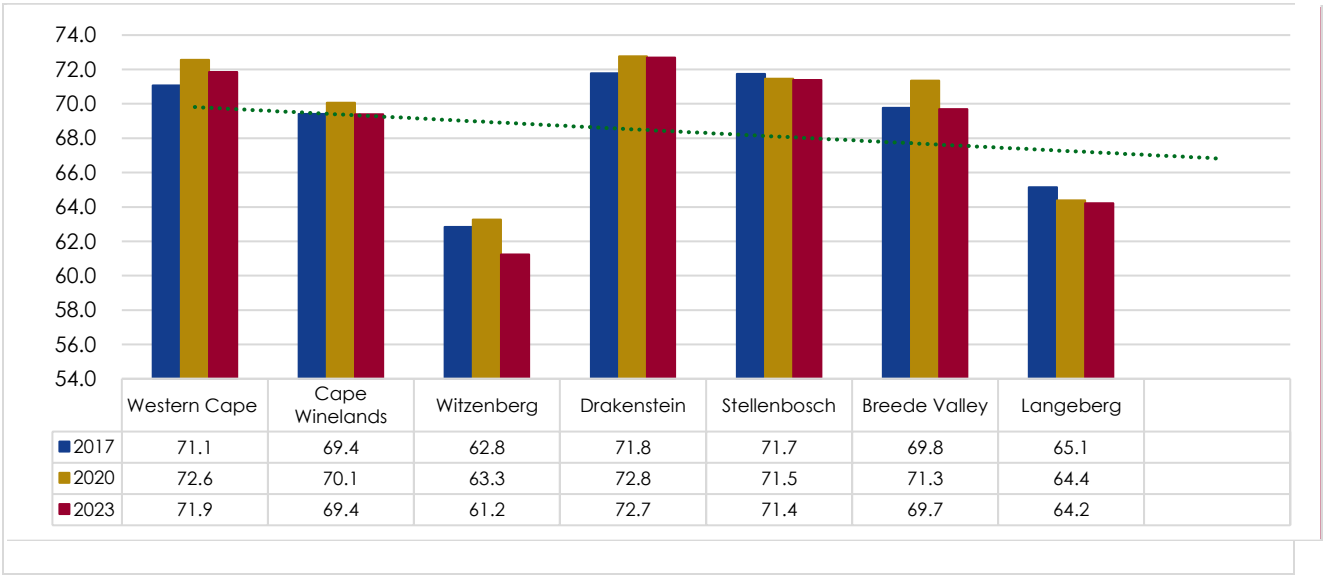
Poverty Line

The Upper Bound Poverty Line (UBPL) headcount ratio is the proportion of the population living below the UBPL, i.e., that cannot afford to purchase adequate levels of food and non-food items.

Poverty affects the social development of communities through lower life expectancy, malnutrition and food insecurity, higher exposure to crime and substance abuse, lower educational attainment, and poor living conditions.

In 2022, 66.7 per cent of Stellenbosch's population fell below the UBPL. In 2022, 66.7 per cent of Stellenbosch's population fell below the UBPL, a slight improvement from 2016 and 2019. Stellenbosch and Drakenstein had the highest poverty rates in the Cape Winelands District, with Stellenbosch's 71.4 per cent above the district's 69.4 per cent in 2023. Addressing these socio-economic challenges is essential for ensuring sustainable growth and development within the municipality.

Graph 8: Poverty Line



	Western Cape	Cape Winelands	Witzenberg	Drakenstein	Stellenbosch	Breede Valley	Langeberg
2017	71.1	69.4	62.8	71.8	71.7	69.8	65.1
2020	72.6	70.1	63.3	72.8	71.5	71.3	64.4
2023	71.9	69.4	61.2	72.7	71.4	69.7	64.2

Source: Western Cape, Draft Social–Economic Profile 2024

Basic Service Delivery

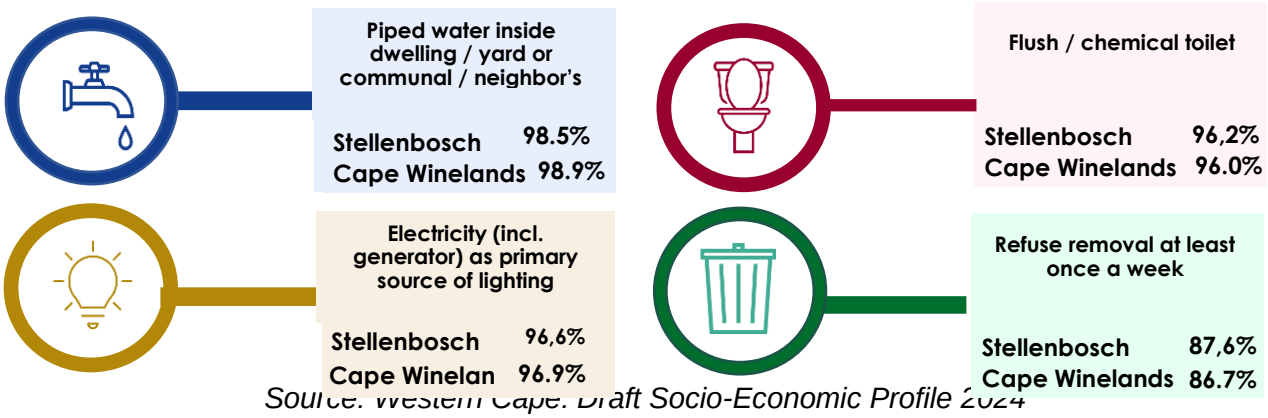
The Constitution stipulates that every citizen has the right to adequate housing access and that the state must take reasonable legislative and other measures within its available resources to achieve the progressive realisation of this right. Access to housing also includes access to basic services such as potable water, basic sanitation, safe energy sources, and refuse removal services, to ensure that households enjoy a decent standard of living.

This section considers to what extent this has been achieved by reflecting on the latest available information from Quantec Research for 2022. The latest official statistics were collected by Statistics South Africa for the 2016 Community Survey; the 2022 Census will provide the updated official statistics. The information on free basic services is obtained from Statistics South Africa's Non-Financial Census of Municipalities Survey findings.

Housing and household services

During 2024, in the Stellenbosch municipal area, which comprises 42 186 households, 86.3 per cent had access to formal housing, lower than the Cape Winelands District average of 88.0 per cent. The area also recorded a significantly higher proportion of informal dwellings, totalling 13.5 per cent, in contrast to the District's 11.7 per cent. Service delivery access levels within the municipal area were considerably higher than the access to formal housing, with access to piped water access (98.5 per cent), flush or chemical toilet access (96.2 per cent), electricity access (including generators) for lighting (96.9 per cent), for lighting at 96.9 per cent and the removal of refuse at least weekly by the local authority at 87.6 per cent of households. These access levels were above the District figures for electricity and refuse removal services.

Figure 2: Service delivery access levels (HH)



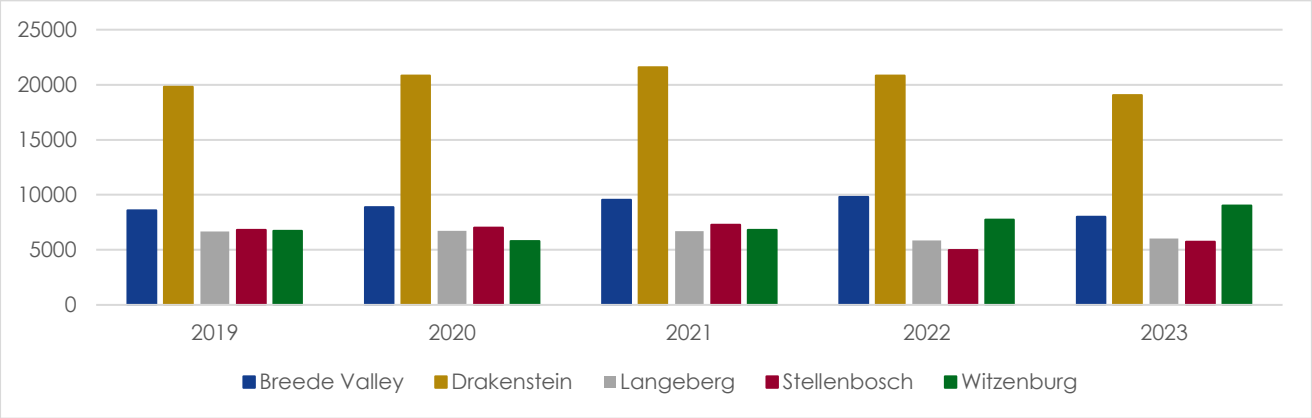
Source: Western Cape: Draft Socio-Economic Profile 2024

Free Basic Services

The following table indicates the percentage of average registered indigent households that have access to free basic municipal services. The total number of indigent households excludes all informal households and includes formal households that have been registered as indigent households. The total i.t.o. of free basic electricity includes only indigent households claiming 100 kWh from the Stellenbosch Municipality. Additionally, it excludes the totals for areas where ESKOM manages the electricity distribution. Per the approved Indigent Policy of the municipality, all households earning less than R6 500 per month will receive free basic services as prescribed by national policy and in terms of Stellenbosch Municipality's Indigent Policy.

The table below indicates the number of households receiving free basic services.

Graph 9: Access to Free Basic Services



Source: Western Cape Local Government Draft Social–Economic Profile 2024 and Statistics South Africa 2022

Municipalities offer free basic services to financially vulnerable households, and the number of households receiving these services in the Stellenbosch municipal area sharply declined in 2020. The strained economic conditions are anticipated to increase demand for these services, leading to a rise in the number of indigent households. However, this trend is area-specific and contingent on the qualifying criteria applied. These findings underscore the persistent challenges and socio-economic factors influencing housing and essential service access within the Stellenbosch municipal area, emphasising the need for targeted interventions to uphold citizens' constitutional rights and enhance overall living standards.

Safety and Security

All the data below are sourced from the Local Government Socio-Economic Profile for 2023 for the Stellenbosch Municipal area.

Murder

Murder *is defined as the unlawful and intentional killing of another person.*

Within the Stellenbosch area, the number of murders de-escalated from 45 per 100,000 in 2021/22 to 38 in 2023/24.

Sexual Offences

Sexual offences include rape (updated to the new definition of rape to provide for the inclusion of male rape), sex work, pornography, public indecency, and human trafficking.

Stellenbosch's sexual offences figures have fluctuated significantly, with a dramatic decrease from 123 per 100,000 in 2021/22 to 68 in 2022/23, followed by an increase to 121 in 2023/24. The sharp decline in 2022/23 may indicate improvements in victim reporting or a temporary reduction in incidents.

Common Assault

Stellenbosch has had significant variations in common assault rates, dropping from 518 in 2021/22 to 366 in 2022/23 before climbing again to 533 in 2023/24. This shows that frequent assault is a dynamic issue, probably influenced by social tensions, alcohol consumption, or other variables. In comparison, Cape Winelands has shown greater consistency, with a modest reduction from 660 in 2022/23 to 629 in 2023/24. The rise in assault rates in Stellenbosch shows an ongoing issue, which is most likely influenced by urbanisation, societal pressures, or a lack of conflict resolution methods in public settings. To address this issue, both municipalities must prioritize violence prevention, dispute resolution, and community engagement.

Commercial Crime

Stellenbosch has had a significant increase in commercial crime, from 348 in 2022/23 to 587 in 2023/24, indicating a growing worry about financial crimes in the corporate sector. This increase could indicate more sophisticated criminal behaviour targeting firms, or a shift toward financial crimes due to economic pressures. In comparison, Cape Winelands has seen a more gradual increase, rising from 236 in 2021/22 to 265 in 2023/24. Stellenbosch's high jump suggests that the municipality may be suffering commercial sector vulnerabilities, which could be worsened by urbanization and increased company activity. Both communities must reinforce rules, boost corporate security, and increase law enforcement's ability to combat fraud, theft, and other financial crimes.

Drug–Related Offences

Drug-related *crimes refer to the situation where the perpetrator is found to have, been under the influence of, or selling illegal drugs.*

Stellenbosch has had a large increase in drug-related crimes, rising from 482 per 100,000 in 2022/23 to 700 in 2023/24. This significant growth indicates a serious drug problem in the region, most likely caused by rising demand or distribution networks that target local people. The growth contrasts with the more gradual increase recorded in Cape Winelands, which increased from 624 to 729 during the same time period. The dramatic increase in Stellenbosch implies that the municipality is at a higher risk of drug usage and trafficking, highlighting the need for stronger enforcement measures, better addiction treatment programmes, and community-focused preventative initiatives.

Driving under the influence (DUI)

A situation where the driver of a vehicle is found to be over the legal blood alcohol limit.

The number of cases of driving under the influence of alcohol or drugs in the Stellenbosch area declined from 131 in 2021/22 to 83 in 2022/23, before rising to 120 in 2023/24. In contrast, Cape Winelands has shown a more consistent decline, from 90 in 2021/22 to 75 in 2023/24.

Residential Burglaries

The unlawful entry of a residential structure with the intent to commit a crime, usually theft.

Stellenbosch's burglary rates have fluctuated dramatically, from 468 in 2021/22 to 287 in 2022/23, before rising again to 476 in 2023/24. Cape Winelands, by comparison, has seen a more gradual decrease from 440 in 2021/22 to 418 in 2023/24.

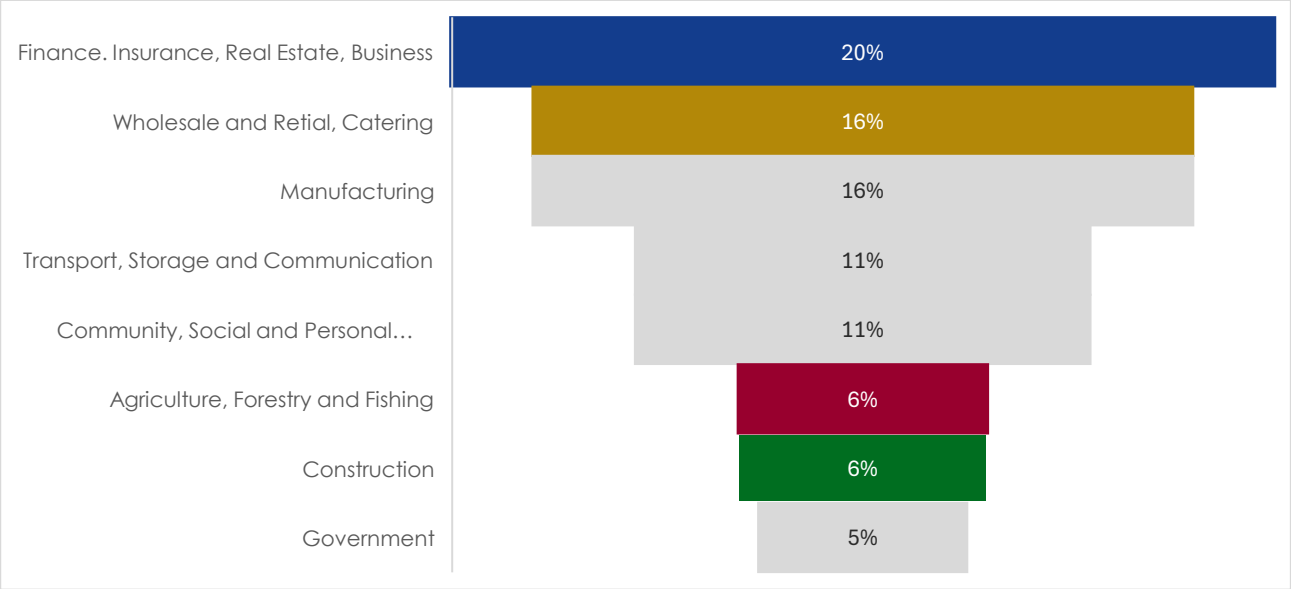
Economy and Labour Market Performance

Sectoral Overview

In 2023, the economic landscape of the Stellenbosch municipal area boasted a Gross Domestic Product at the regional level (GDPR) totalling R16.405. The municipality's economy thrives on a robust agriculture sector, primarily specialising in grape cultivation for its globally acclaimed wineries, serving as a pivotal driver for trade and tourism. Additionally, Stellenbosch houses the corporate headquarters of influential entities such as Capitec, Remgro, and PSG, along with local branches of financial service providers including Citadel Wealth Management, Brenthurst, and Adviceworx. Notably, the finance sector emerged as the primary contributor to the local economy, constituting 29 per cent of the total GDPR, further solidifying the area's economic significance.

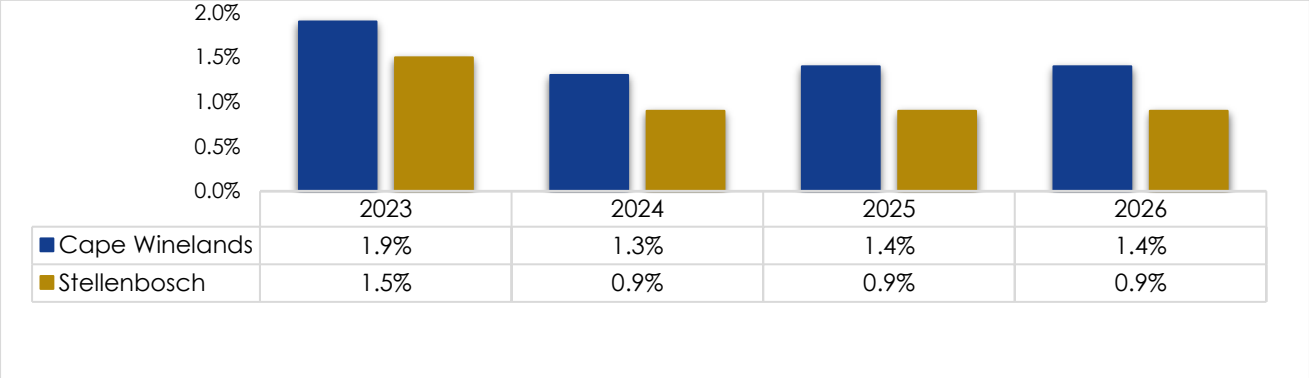
Moreover, the potential for overall Gross Domestic Product at the regional level (GDPR) growth was impeded by declines in the primary and secondary sectors. These contractions, driven by factors such as rising input costs, economic uncertainty, and external market challenges, hindered economic expansion. Addressing these setbacks through strategic interventions will be crucial for fostering sustainable growth and stability in the region.

Graph 10: Sectoral contribution to GDPR 2023



Source: Western Cape, Draft Social–Economic Profile 2024

Graph 11: GDPR Forecast



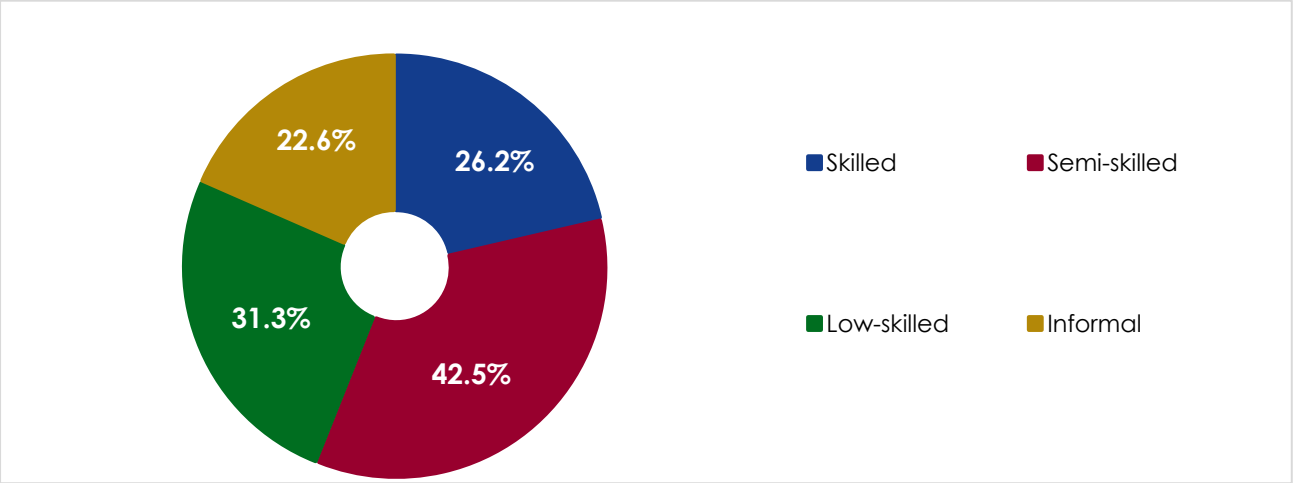
	2023	2024	2025	2026
Cape Winelands	1.9%	1.3%	1.4%	1.4%
Stellenbosch	1.5%	0.9%	0.9%	0.9%

Source: Western Cape, Social–Economic Profile 2024

Formal and Informal Employment

The presence of Stellenbosch University and the diverse industries in the area have led to a significant workforce composition, with 26.2 per cent classified as skilled workers and 42.5 per cent as semi-skilled workers. Informal sector activities, particularly in trade, agriculture, and personal services, contribute significantly to employment, accounting for 22.6 per cent of the workforce in 2022. However, a notable challenge exists for low-skilled workers, constituting 32.3 per cent of the workforce, as recent job creation trends have favoured semi-skilled and skilled workers, limiting opportunities for this demographic.

Graph 12: Skills Level Contribution, 2022



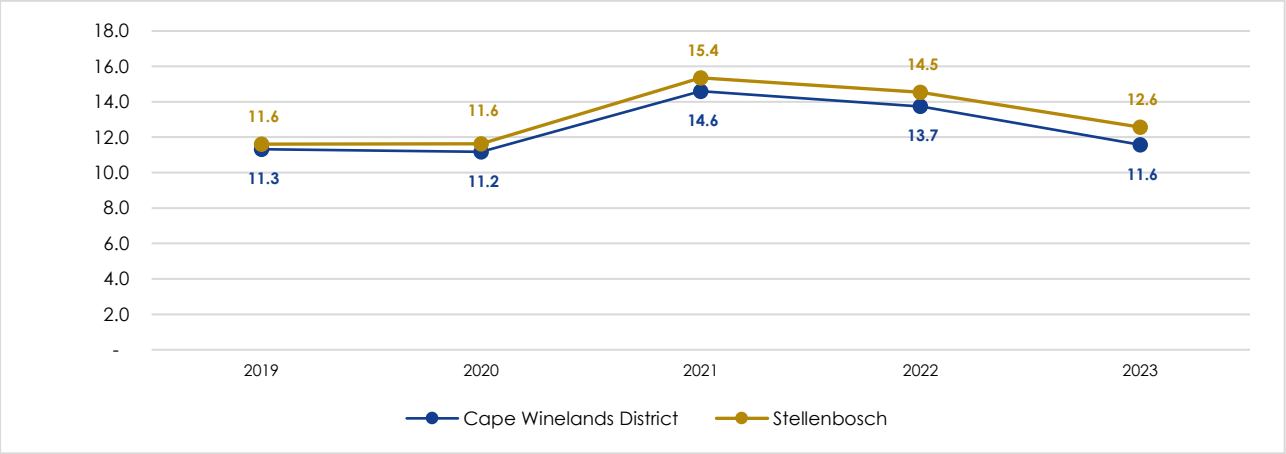
Source: Western Cape, Draft Social–Economic Profile 2024

Unemployment

It is crucial to facilitate access to education and skills development initiatives in communities where high unemployment rates occur. Social transformation needs to be promoted and provide enough relevant opportunities and resources for affected demographic areas.

Not only does this initiative enhance the socio-economic landscape, but it also has implications for municipal revenue. A skilled and educated workforce can contribute to a more vibrant local economy, generating higher tax revenues to support municipal projects and services.

Graph 13: Unemployment Rate



Source: Western Cape Local Government Draft Social–Economic Profile 2022 and 2023 (Stellenbosch Municipality)

B: LEGISLATIVE ENVIRONMENT

Legal Requirements

The medium term revenue and expenditure framework for 2025/2026, 2026/2027 and 2027/2028 was compiled in accordance with the requirements the relevant legislation, of which the following are the most important:

i) the Constitution, Act 108 of 1996
ii) the Local Government Transition Act, Act 209 of 1993
iii) the Municipal Structures Act, Act 117 of 1998
iv) the Municipal Systems Act, Act 32 of 2000
iv) the Municipal Finance Management Act, Act 56 of 2003

In addition to the above, the Municipal Budget and Reporting Framework as approved on 17 April 2009 gave a clear directive on the prescribed reporting framework and structure to be used.

Guidelines issued by National Treasury

National Treasury issued the following circulars regarding the budget for 2025/2026:
MFMA Circular No. 129 Municipal Budget Circular for the 2025/26 MTREF- 10 December 2024 and MFMA Circular No. 130 Municipal Budget Circular for 2025/2026 MTREF 20 March 2025.

Other circulars used during the compilation of the budget:

MFMA: Circulars: All Municipal Budget Circulars from 2 March 2009 until 9 December 2016

- MFMA Circular No. 86 Municipal Budget Circular for 2017/2018 MTREF – 8 March 2017
- MFMA Circular No. 89 Municipal Budget Circular for 2018/2019 MTREF – 8 December 2017
- MFMA Circular No. 91 Municipal Budget Circular for 2018/2019 MTREF – 7 March 2018
- Local Government: Municipal Finance Management Act, 2003-Municipal Cost Containment Regulation (Draft)- 16 February 2018/ Cost Containment regulations issued June 2019
- MFMA Circular No. 93 Municipal Budget Circular for 2019/2020 MTREF – 7 December 2018
- MFMA Circular No. 94 Municipal Budget Circular for 2019/2020 MTREF – 7 March 2019
- Local Government: Municipal Finance Management Act, 2003-Municipal Cost Containment Regulations issued June 2019
- MFMA Circular No. 98 Municipal Budget Circular for 2020/2021 MTREF – 6 December 2019
- MFMA Circular No. 99 Municipal Budget Circular for 2020/2021 MTREF – 9 March 2020
- MFMA Circular No.107 Municipal Budget Circular for 2021/2022 MTREF – 4 December 2020
- MFMA Circular No.108 Municipal Budget Circular for 2021/2022 MTREF – 8 March 2021
- MFMA Circular No.112 Municipal Budget Circular for 2022/2023 MTREF- 6 December 2021
- MFMA Circular No.115 Municipal Budget Circular for 2022/2023 MTREF- 4 March 2022
- MFMA Circular No.122 Municipal Budget Circular for 2023/2024 MTREF- 12 December 2022
- MFMA Circular No.123 Municipal Budget Circular for 2023/2024 MTREF – 3 March 2023

- MFMA Circular No.123 Municipal Budget Circular for 2023/2024 MTREF – 7 December 2023
- MFMA Circular No.126 Municipal Budget Circular for 2023/2024 MTREF – 8 March 2024
- MFMA Circular No. 126 Municipal Budget Circular for 2024/2025 07 December 2023
- MFMA Circular No. 128 Municipal Budget Circular for 2024/2025 08 March 2024

The following are discussion points that are highlighted in the above:

- National outcomes/priorities
- Economy and Headline inflation forecasts
- Division of Revenue outlook
- Local Government Conditional Grants & additional allocations and Changes to structure of conditional grant allocations
- Unfunded budgets in Local Government
- Municipal Standard Chart of Accounts (mSCOA)
- IDP Consultation process post 2021 Local Government Elections
- Development of Integrated Development Plan (IDP)
- Revising rates, tariffs and other charges
- Cost Reflective Tariffs
- Eskom Bulk Tariff Increases
- Funding choices and budgeting issues
- Transfers to Municipalities
- Conditional transfers to municipalities
- Unconditional transfers to municipalities
- Borrowing for capital infrastructure
- Revenue Budget
- Cost Containment Measures
- Municipal Budget and Reporting Regulations
- Preparation of Municipal Budgets for 2025/2026 MTREF
- Budget process and submissions for the 2025/26 MTREF and
- Submission of Budget Documentation

The guidelines provided in the above mentioned circulars, annexures and other economic factors were taken into consideration and informed budget preparation and compilation.

C: OVERVIEW OF ANNUAL BUDGET PROCESS

In terms of Section 24 of the MFMA, Council must, at least 30 days before the start of the financial year, consider the annual budget for approval. Section 53 requires the Mayor of a municipality to provide general political guidance over the budget process and the priorities that must guide the preparation of the budget. In addition, Chapter 2 of the Municipal Budget and Reporting Regulations, gazetted on 17 April 2009, states that the Mayor of a municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging with the responsibilities set out in section 53 of the Act.

A time schedule outlining important dates and deadlines as prescribed for the IDP/Budget process was approved on **23 August 2024**. The budget process for the 2025/2026 MTREF period proceeded/will proceed according to the following timeline

Activity	**Time frame**
Formulation of budget assumptions	September 2024
Detailed programmes and projects to further define budget	November 2024 – March 2025
IDP and Budget considered by Council	31 March 2025
IDP and Budget - public participation	April 2025
Final approval of IDP and the Budget	28 May 2025

D: OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH THE INTEGRATED DEVELOPMENT PLAN (IDP)

The intent of the Strategic goals for the Fourth Generation IDP will remain the same as the goals of the Third Generation IDP, although a slight change for 3 of the goals namely: “Preferred Investment Destination” has been amended to “Valley of Possibility” to have a clearer indication that it needs to include possibilities for all and not just investors; “Greenest Municipality” has been amended to “A Green and Sustainable Valley” to incorporate all facets of sustainability; ” Safest Valley” has been amended to “A Safe Valley”, whilst “Dignified Living” and “Good Governance and Compliance”, remain unchanged.

Horizontal Alignment Matrix

Table 4: Horizontal Alignment Matrix

Strategic Focus Areas	National Strategic Outcomes	National Planning Commission	Western Cape Provincial Government Strategic Plan	CWDM Strategic Objectives
Valley of Possibility	Ensuring decent employment through inclusive economic growth (4) Ensuring decent employment through inclusive economic growth (4)	Creating jobs (1)	Create opportunities for growth and jobs (1)	Promoting sustainable infrastructure services and transport system which fosters social and economic opportunities.
Green and Sustainable Valley	Ensuring that the environmental assets and natural resources are well protected and continually enhanced (10)	Transitioning to a low carbon economy (3) Transforming urban and rural spaces (4)	Enable resilient, sustainable, quality and inclusive living environment (4)	To create an environment and forge partnerships that ensures the health, safety, social and economic development of all communities including the empowerment of the poor in the Cape Winelands District through economic, environmental and social infrastructure investment.

Strategic Focus Areas	National Strategic Outcomes	National Planning Commission	Western Cape Provincial Government Strategic Plan	CWDM Strategic Objectives
	Ensuring vibrant, equitable and sustainable rural communities with food security for all (7) Promoting sustainable human settlements and improved quality of household life (8)	Transitioning to a low carbon economy (3) Transforming urban and rural spaces (4)	Increase wellness, safety and tackle social ills (3) Enable resilient, sustainable, quality and inclusive living environment (4)	Environmental and social infrastructure investment.
Safe Valley	Ensuring all people in South Africa are and feel safe (3)		Increase wellness, safety and tackle social ills (3).	To create an environment and forging partnerships that ensures the health, safety, social and economic development of all communities including the empowerment of the poor in the Cape Winelands District.
Dignified Living	Providing improved quality of basic education (1) Enabling a long, healthy life for all South Africans (2)	Providing quality health care (6)	Improve education outcomes and opportunities for growth and jobs (2) Increase wellness, safety and tackle social ills (3)	To create an environment and forging partnerships that ensures the health, safety, social and economic development of all communities, including the empowerment of the poor in the Cape Winelands District.

Strategic Focus Areas	National Strategic Outcomes	National Planning Commission	Western Cape Provincial Government Strategic Plan	CWDM Strategic Objectives
	Setting up an efficient, competitive and responsive economic infrastructure network (6)	Expanding infrastructure (2)	Create opportunities for growth and jobs (1) Embed good governance and integrated service delivery through partnerships and spatial alignment (5)	Promoting sustainable infrastructure services and transport system which fosters social and economic opportunities.
Good Governance and Compliance	Achieving an accountable, effective and efficient local government system (9) Creating a better South Africa and a better and safer Africa and world (11) Building an efficient, effective and development oriented public service and an empowered fair and inclusive citizenship (12)	Improving education and training (5) Building a capable state (7) Fighting corruption (8)	Embed good governance and integrated service delivery through partnerships and spatial alignment (5)	Promoting sustainable infrastructure services and transport system which fosters social and economic opportunities.
	Achieving a responsive, accountable, effective and efficient local government system (9)	Building a capable state (7)	Embed good governance and integrated service delivery through partnerships and spatial alignment (5)	To provide an effective and efficient financial and strategic support service to the Cape Winelands District Municipality.

Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities.

Performance management at Stellenbosch municipality is evaluated to embody the following;

Consistency: Objectives, performance indicators and targets are consistent between planning and reporting documents.

Measurability: Performance indicators are well defined and verifiable, and targets are specific, measurable and time bound.

Relevance: Performance indicators relate logically and directly to an aspect of the municipality's mandate and the realisation of its strategic goals and objectives.

Reliability: Recording, measuring, collating, preparing and presenting information on actual performance / target achievements is valid, accurate and complete.

Stellenbosch municipality targets, monitors, assess and reviews organisational performance which in turn is directly linked to individual employees' performance. The performance of the municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations.

The Five-Year Top-Level Service Delivery and Budget Implementation is part of the Integrated Development Plan and the financial performance objectives are captured in supporting table SA7.

E: OVERVIEW OF MUNICIPAL BY-LAWS BUDGET RELATED POLICIES

The following policies is new

Insurance Policy

The objective of this policy is to ensure that Stellenbosch Municipality's assets, councillors and employees are insured, adequately and economically, at all times. Detailed procedures, to ensure that management and employees within the municipality understand their respective responsibilities and duties, are provided in the standard operating procedures. This document indicates the policy of Stellenbosch Municipality for insuring municipal assets, and for insuring the municipality, its employees and Councillors against public liability claims and other losses. In general, the object of this policy is to ensure sound and sustainable financial management within Stellenbosch Municipality. Refer to Appendix 4.

The following existing policies were reviewed and amended

Rates Policy

The revised Rates Policy as required by the Municipal Property Rates Act (Act no 6 of 2004) is attached as Appendix 5.

Indigent Policy

Due to the level of unemployment and subsequent poverty in the municipal area, there are households which are unable to pay for basic municipal services. The provision of free basic services ensures that registered indigent consumers have access to basic services. This policy provides the framework for the administration of free basic services to indigent consumers. Refer to Appendix 6.

Credit Control and Debt Collection Policy

This policy provides a framework to enable Council to proactively manage and collect all money due for services rendered and outstanding property taxes, subject to the provisions of the Municipal Systems Act of 2000 and any other applicable legislation and internal policies of Council. Refer to Appendix 7.

Irrecoverable Debt Policy

This policy enables Council and the CFO to write off irrecoverable debt of indigent consumers, debt which cannot be recovered due to consumers not being registered as indigent or not traceable or due to prescription of debt. Refer to Appendix 8.

Tariff Policy

This policy serves as the implementing tool which guides the levying of tariffs for municipal services in accordance with the provisions of the Municipal Systems Act and any other applicable legislation. Tariffs represent the charges levied by Council on consumers for the utilization of services provided by the Municipality and rates on properties. Tariffs will be calculated in various ways, dependent upon the nature of the service being provided. Refer to Appendix 9.

Special Ratings Area Policy

The aim of the policy is to provide the framework to strike an appropriate balance between facilitating self-funded community initiatives that aim to improve and/or upgrade neighbourhoods. Refer to Appendix 10.

Credit Control and Debt Collection By-Law

This by-law give effect to the implementation and enforcement of Municipality's Credit Control and Debt Collection Policy and/or to regulate its implementation and enforcement in the Stellenbosch Municipal Area (WC024) in terms of section 156(2) of the Constitution of the Republic of South Africa (Act 108 of 1996) and sections 96 and 98 of the Municipal Systems Act (Act 32 of 2000);to provide for the collection of all monies due and payable to the Municipality; and to provide for matters incidental thereto. All debt owing to the Municipality must be collected in accordance with this By-law and the Credit Control and Debt Collection Policy. Refer to Appendix 11.

Special Ratings Area By-Law

A "special rating area" refers to a special rating area approved by the Council in accordance with the provisions of section 22 of the Property Rates Act. This By-law aims to provide for the establishment of special ratings areas, to provide for additional rates and to provide for matter incidental thereto. Refer to Appendix 12.

Rates By-Law

In terms of Section 3 of the Property Rates Act, a municipal council must adopt a policy consistent with the property rates act on levying of rates on rateable properties in the municipality. Refer to Appendix 13.

Development Charges Policy

The Municipality derives its authority to impose a development charge in terms of Section 75A. General power to levy and recover fees, charges and tariffs of the Local Government: Municipal Systems Act, 2000, Act 32 of 2000.

The Municipality approved its new Land Use Planning Bylaw in terms of the Spatial Planning and Land Use Planning Act, 2013 (Act 16 of 2013) in October 2015 and it was officially promulgated and became effective in December 2015. Since then, the Municipality faces significant changes in the planning environment, amongst others the need for and manner of generating development charges.

Amendments to the Development Charges policy is based on inputs/ comments received during the public participation process (IDP and Budget roadshows) in April 2025. The details of such may be traced via the "Track Changes" that has been activated in said document. Refer to Appendix 14.

Wayleave Policy

In terms of S151 of the Constitution of the Republic of South Africa, 108 of 1996, a municipality has the right to govern on its own initiative, the local government affairs of its community, subject to national and provincial legislation. S156 of the Constitution grants the municipalities the right to administer the local government matters listed in Schedule 5B, which include municipal roads. A municipality may make by-laws for the effective administration of municipal roads. This Policy will be converted into municipal by-laws to give it legal effect. Refer to Appendix 15.

Cash Management and Investment Policy

To regulate and provide directives in respect of the investment of funds and to maximize returns from authorized investments, consistent with the primary objective of minimizing risk. Refer to Appendix 16.

Accounting Policy

This policy provides the accounting framework applicable to the finances of the municipality and is informed by the Municipal Finance Management Act (Act no 56 of 2003). Refer to Appendix 17.

Asset Management Policy

The Municipal Finance Management Act Number 56 of 2003 will be the legislative framework for the Asset Management Policy whilst Generally Recognised Accounting Practice (GRAP) will be the accounting framework.

The Municipal Council of Stellenbosch is in terms of the MFMA and GRAP obliged to adopt an Asset Management Policy to regulate the effective management of all council's assets.

- **And whereas** the municipal manager as accounting officer of municipal funds, assets and liabilities is responsible for the effective implementation of the asset management policy which regulates the acquisition, safeguarding, maintenance of all assets and

disposal of assets where the assets are no longer used to provide a minimum level of basic service as regulated in terms of section 14 of the MFMA.

- **And whereas** these assets must be protected over their useful life and may be used in the production or supply of goods and services or for administrative purposes in meeting the municipality's operational requirements.

- **Now therefore** the municipal council of the Stellenbosch Municipality adopts this asset management policy. Refer to Appendix 18.

Pool Vehicle Policy

The purpose of this policy is to ensure the proper procedure of booking and utilization of a pool vehicle. The policy clearly stipulates that no person, other than a municipal official in possession of a valid driver's licence may drive a Pool Vehicle and no person other than an official may be transported in a Pool Vehicle, provided that the CFO, Municipal Manager or a director may in exceptional circumstances authorise that other passenger may be transported in such Pool Vehicle. Municipal officials that receive car allowance are NOT allowed to use any pool vehicle. Refer to Appendix 19.

Supply Chain Management Policy

Section 111 of the MFMA requires each Municipality and municipal entity to adopt and implement a supply chain management policy, which gives effect to the requirements of the Act. The Preferential Procurement Policy Framework Act, no 5 of 2000 and its accompanying regulations influences and dictates process around the evaluation and awarding of points. In this regard, the Minister of Finance acting in terms of section 5 of the Procurement Policy Framework Act, revised the Regulations accompanying this Act on the 20th January 2017 for implementation by all affected public entities by the 1 April 2017. The Supply Chain Management Policy was therefore amended and adopted at Council during February 2017. Refer to Appendix 20.

Travel and Subsistence Policy

This policy sets out the basis for the payment of subsistence, travel allowance, hourly rate when applicable for the purpose of official travelling. Refer to Appendix 21.

Grant-in-aid Policy

This policy provides the framework for grants-in-aid to non-governmental organisations (NGO's), community-based organisations (CBO's) or non-profit organisations (NPO's) and bodies that are used by government as an agency to serve the poor, marginalised or otherwise vulnerable as envisaged by Sections 12 and 67 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003). Refer Appendix 22.

Ward Allocation Policy

The objective of the Ward Allocations Policy is to create opportunities for Councillors to identify ward projects in line with the identified IDP needs, with the support of their Ward Committees, which would improve the quality of living in all wards. These projects would need to fit into the basket of services of the relevant User Department and must comply with the following, namely, Local Government's mandate; council policies; support the pillars and objectives of the IDP and directly benefit the community.

The Policy shall be governed by the underlying principle of ensuring that ward allocation projects meet the requirements of the Integrated Development Plan, including specific reference to, valley of opportunity, green and sustainable valley, safe valley, valley with dignified living and valley of good governance and compliance. Refer to Appendix 23.

Ward Committee Policy

This policy is compiled in terms of the Local Government: Municipal Structures Act, 117 of 1998; Local Government: Municipal Systems Act, 32 of 2000 and 2005 DPLG Guidelines.

Preamble of Policy:

WHEREAS the Municipality is committed to encouraging the involvement of communities and community organisations in its affairs.

WHEREAS the Municipality is a municipality with an executive mayoral system combined with a ward participatory system as set out in section 9(d) of the Act.

WHEREAS the Council has resolved in terms of section 72(2) of the Act to adopt the ward participatory system.

IT IS THEREFORE RESOLVED by the Council as follows. Refer to Appendix 24.

Cost Containment Policy

The purpose of the policy is to regulate spending and to implement cost containment measures at Stellenbosch Local Municipality. The objectives of this policy are to ensure that the resources of the municipality are used effectively, efficiently and economically and to implement cost containment measures. The cost containment policy will apply to council and all municipal employees. Refer to Appendix 25.

The following existing budget-related policies and by-laws were reviewed but no amendments were necessary:

Petty Cash Policy

The accounting officer of a municipality is responsible for the management of the expenditure of the municipality in an effective and controlled manner. Therefore, the Stellenbosch Municipality adopts the following petty cash policy. All purchases below R 2 000 are regulated by this policy. Clear processes and procedures are stipulated to ensure that all transactions are processed effectively and efficiently in a bid to ensure prudent financial control. All Petty Cash expenditure must be in compliance with this Policy, the Municipal Cost Containment Regulations 2019, Cost Containment Policy and MFMA Circular 97 (Cost Containment Measures). Refer to Appendix 26.

Infrastructure Asset Unbundling Policy

This policy is intended to provide a framework for the unbundling of completed infrastructure services capital projects and financial asset year-end processes within the requirements of sections 60, 62, 63, 78, and 79 of the Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA), and the South African Standards of Generally Recognised Accounting Practices (GRAP) as well as to promote good financial management practices.

This policy applies to all officials within the Stellenbosch Local Municipality who utilise and/or manage any type of infrastructure assets. The Municipal Council of Stellenbosch have adopted an Asset Management Policy to regulate the effective management of all council's assets and wants to lay down broad guidelines for consistent, effective and efficient asset management principles of Stellenbosch Municipality. The Municipality of Stellenbosch have agreed to adopt an Infrastructure Unbundling Policy that will guide the Municipality with the effective, complete, and accurate capitalisation of their assets and complying with year-end processes relating to assets. Refer to Appendix 27.

Borrowing, Funds and Reserves

This policy strives to establish a borrowing framework policy for the Municipality and set out the objectives, policies, statutory requirements and guidelines for the borrowing of funds. The policy provides a framework to ensure that the annual budget of Stellenbosch Municipality is fully funded and that all funds and reserves are maintained at the required level to avoid future year noncash backed liabilities. The policy aims to give effect to the requirements and stipulations of the Municipal Finance Management Act and Municipal Budget and Reporting Framework. Refer to Appendix 28.

Budget Implementation and Monitoring Policy

The policy aims to give effect to the requirements and stipulations of the Municipal Finance Management Act and Municipal Budget and Reporting Framework in terms of the planning, preparation and approval of the annual and adjustments budgets. The framework for virements is also explained and regulated in this policy as well as monitoring roles and responsibilities. Refer to Appendix 29.

Virement Policy

The policy sets out the Virement principles and processes which the Stellenbosch Municipality will follow during a financial year. These virements will represent a flexible mechanism to effect budgetary amendments within a municipal financial year. The policy shall give effect to the requirements and stipulations of the Municipal Finance Management Act and Municipal Budget and Reporting Framework in terms of the Approved budget, and it will be applicable to all municipal staff and councillors involved in budget implementation. Refer to Appendix 30.

Liquidity Policy

The documented Liquidity Policy sets out the minimum risk management measures that Stellenbosch Municipality has to implement and adhere to in order to ensure that its current and future liquidity position is managed in a prudent manner. This policy will be implemented to provide guidance on the minimum liquidity level that Stellenbosch Municipality has to maintain in order to comply with required legislative and / or National Treasury directives and within the overall financial management objectives as approved/reviewed by the Council from time to time. Refer to Appendix 31.

Preferential Procurement Policy

Section 217(1) of the Constitution, 1996 (Act 108 of 1996) provides that when contracting for goods and services, organs of state must do so in accordance with a system that is fair, equitable, transparent, competitive and cost effective. Section 217(2) and (3) of the Constitution allows organs of state to grant preferences when procuring for goods and services within a Framework prescribed by National legislation. The preferential procurement policy is founded on the following principles, namely, value for money, open and effective competition, ethics and fair dealing, accountability and reporting and equity. This policy will be applicable to all active industry sectors within the Stellenbosch Municipal area and must be read with the supply chain management policy of the municipality. Refer to Appendix 32.

Inventory Management Policy

In terms of the MFMA, the Accounting Officer for a municipality must:

(a) be responsible for the effective, efficient, economical and transparent use of the resources of the municipality as per section 62 (1)(a);

(b) take all reasonable steps to prevent unauthorised, irregular and fruitless and wasteful expenditure and other losses as per section 62(1)(d); and

(c) be responsible for the management, including the safeguarding and the maintenance of the assets, and for the management of the liabilities, of the municipality as per section 63 (1)(a) and (b).

The policy aims to achieve the following objectives which are to provide guidelines that employees of the Municipality must follow in the management and control of inventory, including safeguarding and disposal of inventory, procure inventory in line with the established procurement principles contained in the Municipality's Supply Chain Management Policy and eliminate any potential misuse of inventory and possible theft. Refer to Appendix 33.

Financing of External Bodies performing municipal functions Policy

The purpose of this Policy is to provide a framework for financial assistance by Stellenbosch Municipality ("the Municipality") to external organisations/bodies conducting local government functions to the extent as set out in section 155(6)(a) and (7) of the Constitution as listed in Part B of Schedule 4 and 5. Refer to Appendix 34.

Tariff By-Law

In terms of section 75(1) of the Systems Act, a municipal council must adopt by-laws to give effect to the implementation and enforcement of its tariff policy. In terms of section 75(2) of the Systems Act, by-laws adopted in terms of section 75(1) of the Systems Act may differentiate between different categories of users, debtors, service providers, services, service standards and geographical areas as long as such differentiation does not amount to unfair discrimination. Refer to Appendix 35.

F: OVERVIEW OF KEY BUDGET ASSUMPTIONS

Municipalities' long-term financial viability depends largely on the extent to which improved and sustainable revenue capacity on the one hand and sound financial management of its resources on the other hand can be achieved. These imperatives necessitate proper multi-year financial planning. Future impacts of revenue streams, expenditure requirements and the financial implications for the community at large (i.e. the potential influence on rates, tariffs and service charges) must be identified and assessed to determine the sustainability of planned interventions, programs, projects and sundry service delivery actions.

Taking these principals into consideration, the following assumptions **(ceteris paribus)** were made and relates to the parameters within which the budget was compiled for the next three years

	2025/2026	2026/2027	2027/2028
Percentage Increase:			
Water	6.00%	6.00%	6.00%
Electricity	9.95%	11.00%	11.00%
Sanitation	6.00%	6.00%	6.00%
Refuse	6.90%	6.90%	6.90%
Property Rates	-18.36%	6.00%	6.00%
Collection Rates			
Water	95%	95%	95%
Electricity (Post Paid Meters)	97%	97%	97%
Sanitation	96%	96%	96%
Refuse	96%	96%	96%
Rates	96%	96%	96%
Employee Related Costs			
Salaries and Wages and related costs	4.40%	4.50%	4.50%
Notch Increment	2.40%	2.40%	2.40%
Other Assumptions			
Bulk Purchases - Electricity	11.32%	11.00%	11.00%

Budgetary constraints and economic challenges meant that the municipality had to apply a combination of cost-saving interventions and higher than headline CPI revenue increases to ensure a sustainable budget over the medium term.

Municipalities should also pay particular attention to managing all revenue and cash streams effectively and carefully evaluate all spending decisions.”

G: HIGH LEVEL BUDGET OVERVIEW

Capital Budget for 2025/2026, 2026/2027 and 2027/2028

Although the capital budget is infrastructure orientated and addresses the very urgent need for the upgrading of infrastructure as addressed by the different infrastructure master plans, it does however speak to the IDP (Integrated Development Plan) and the needs of the community. It's also aligned to the strategic priority in the State of the Nation Address of Infrastructure investment and the "back to basics" approach. The responsiveness of the budget can be measured against what was identified as priorities by the community and the actual amount allocated, bearing in mind that resources are limited, to address or at least alleviate the most critical needs identified.

In this regard it is important to note that the need for infrastructure upgrades, inclusive of electricity infrastructure were key to ensure the delivery of sustainable services.

The capital budgets as proposed, amounts to:

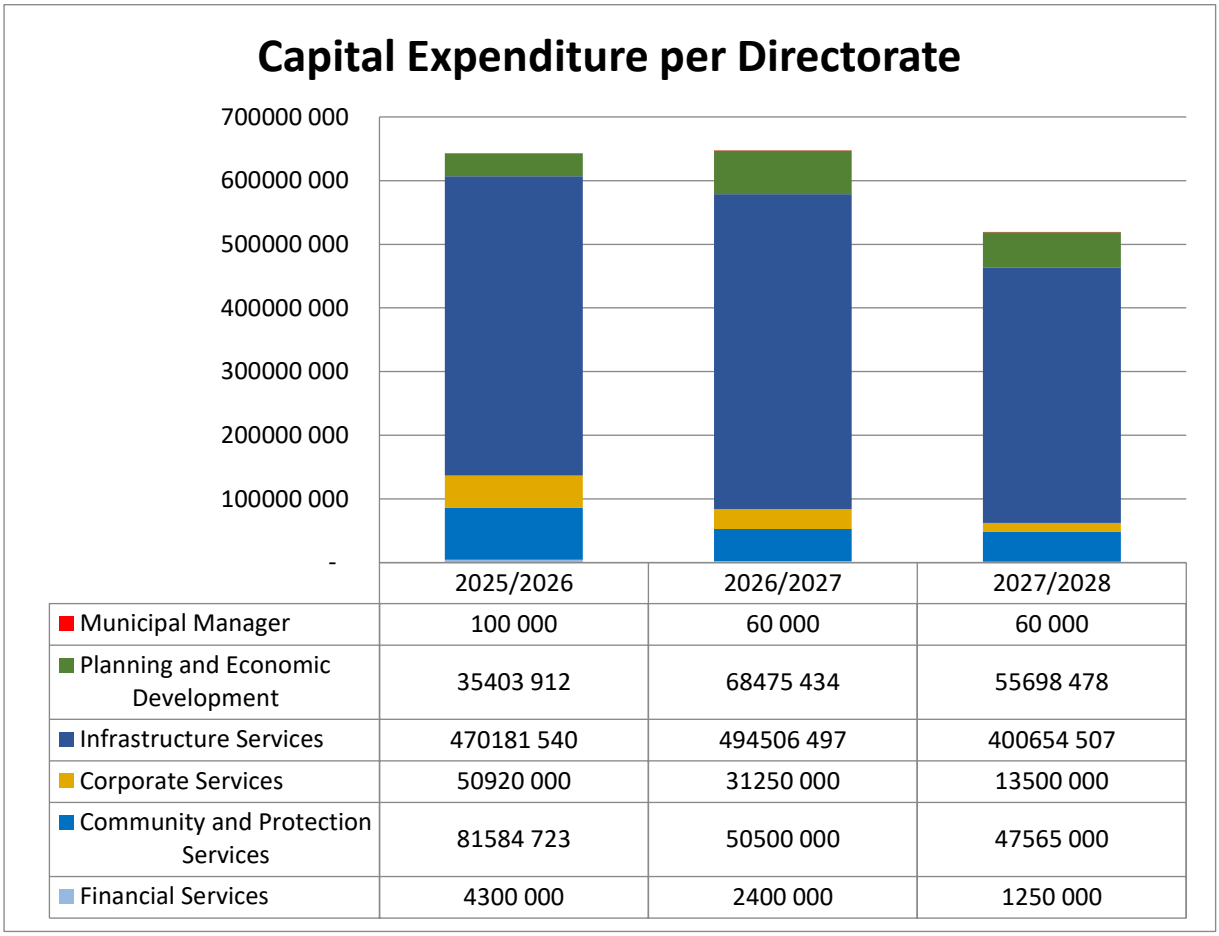
2025/2026	**2026/2027**	**2027/2028**
R	**R**	**R**
642 490 175	647 191 931	518 727 985

Compilation of the Capital Budget

The capital budgets depicted per Directorate are as follows:

	2025/2026		**2026/2027**		**2027/2028**	
	R	**%**	**R**	**%**	**R**	**%**
Municipal Manager	100 000	0.02%	60 000	0.01%	60 000	0.01%
Planning and Economic Development	35 403 912	5.51%	68 475 434	10.58%	55 698 478	10.74%
Infrastructure Services	470 181 540	73.18%	494 506 497	76.41%	400 654 507	77.24%
Corporate Services	50 920 000	7.93%	31 250 000	4.83%	13 500 000	2.60%
Community and Protection Services	81 584 723	12.70%	50 500 000	7.80%	47 565 000	9.17%
Financial Services	4 300 000	0.67%	2 400 000	0.37%	1 250 000	0.24%
	642 490 175	**100.00%**	**647 191 931**	**100.0%**	**518 727 985**	**100.0%**

Investment in infrastructure for the next three years' equals:

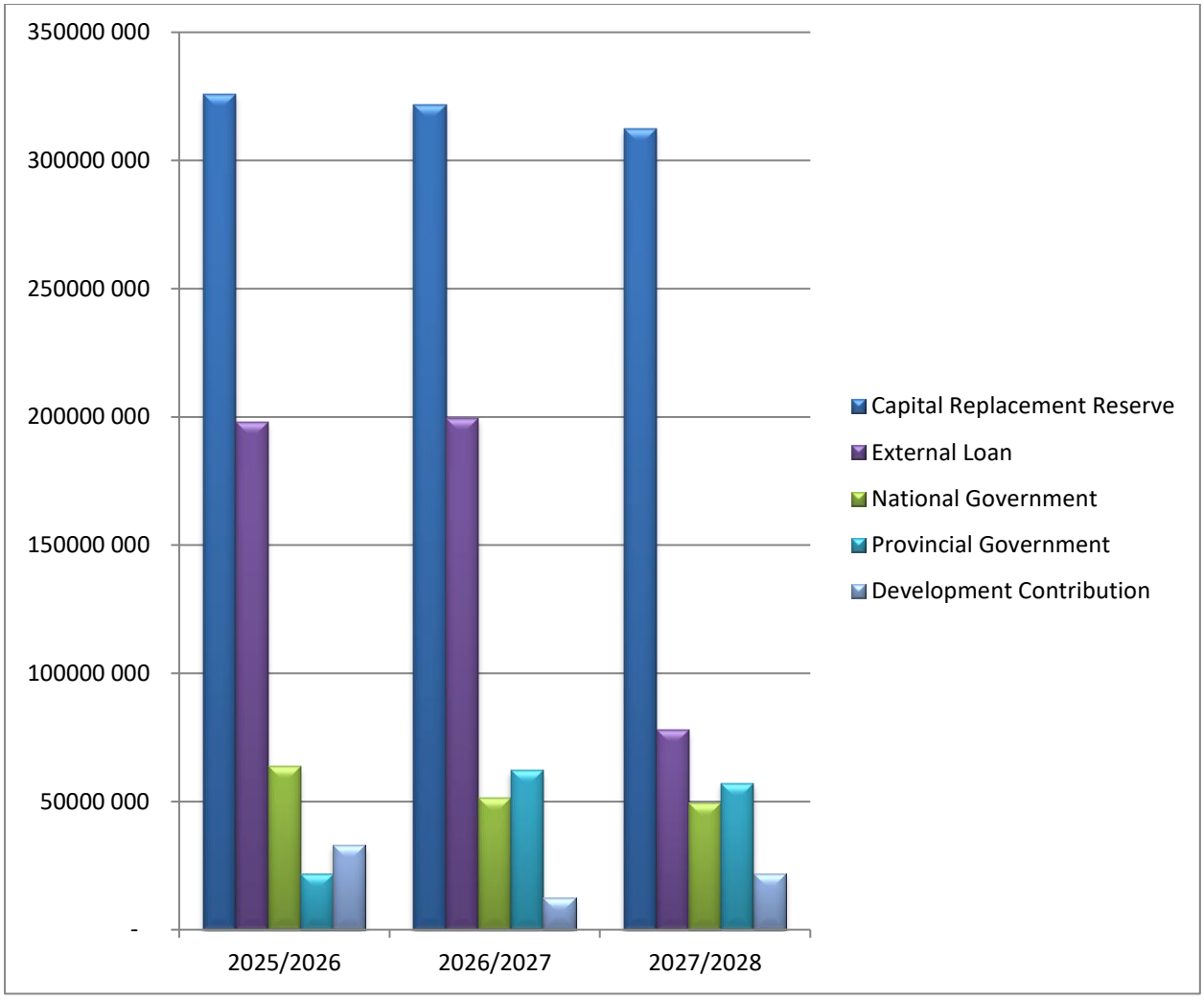


	2025/2026	2026/2027	2027/2028
Municipal Manager	100 000	60 000	60 000
Planning and Economic Development	35403 912	68475 434	55698 478
Infrastructure Services	470181 540	494506 497	400654 507
Corporate Services	50920 000	31250 000	13500 000
Community and Protection Services	81584 723	50500 000	47565 000
Financial Services	4300 000	2400 000	1250 000

Financing of the Capital Budget

The proposed financing sources of the capital budget for the next three years are as follows:

	2025/2026		**2026/2027**		**2027/2028**	
	R		R		R	
Own Funding						
Capital Replacement Reserve	325 835 001	50.71%	321 576 412	49.69%	312 261 139	60.20%
Development Contribution	33 057 181	5.15%	12 500 000	1.93%	22 000 000	4.24%
External Funding						
Grants National Government	63 693 288	9.91%	51 492 043	7.96%	49 349 131	9.51%
Grants Provincial Government	21 885 217	3.41%	62 200 869	9.61%	57 118 261	11.01%
External Loans	198 019 488	30.82%	199 422 606	30.81%	77 999 454	15.04%
	642 490 175	**100.00%**	**647 191 931**	**100.00%**	**518 727 985**	**100.00%**



As alluded to in the before-mentioned text and in the Council item; substantial investment in infrastructure is crucial in order to maintain sustainable levels of service delivery. For the detailed capital projects please refer to **Appendix 1 – Part 2 – Section N**.

Operating Budget for 2025/2026, 2026/2027 and 2027/2028

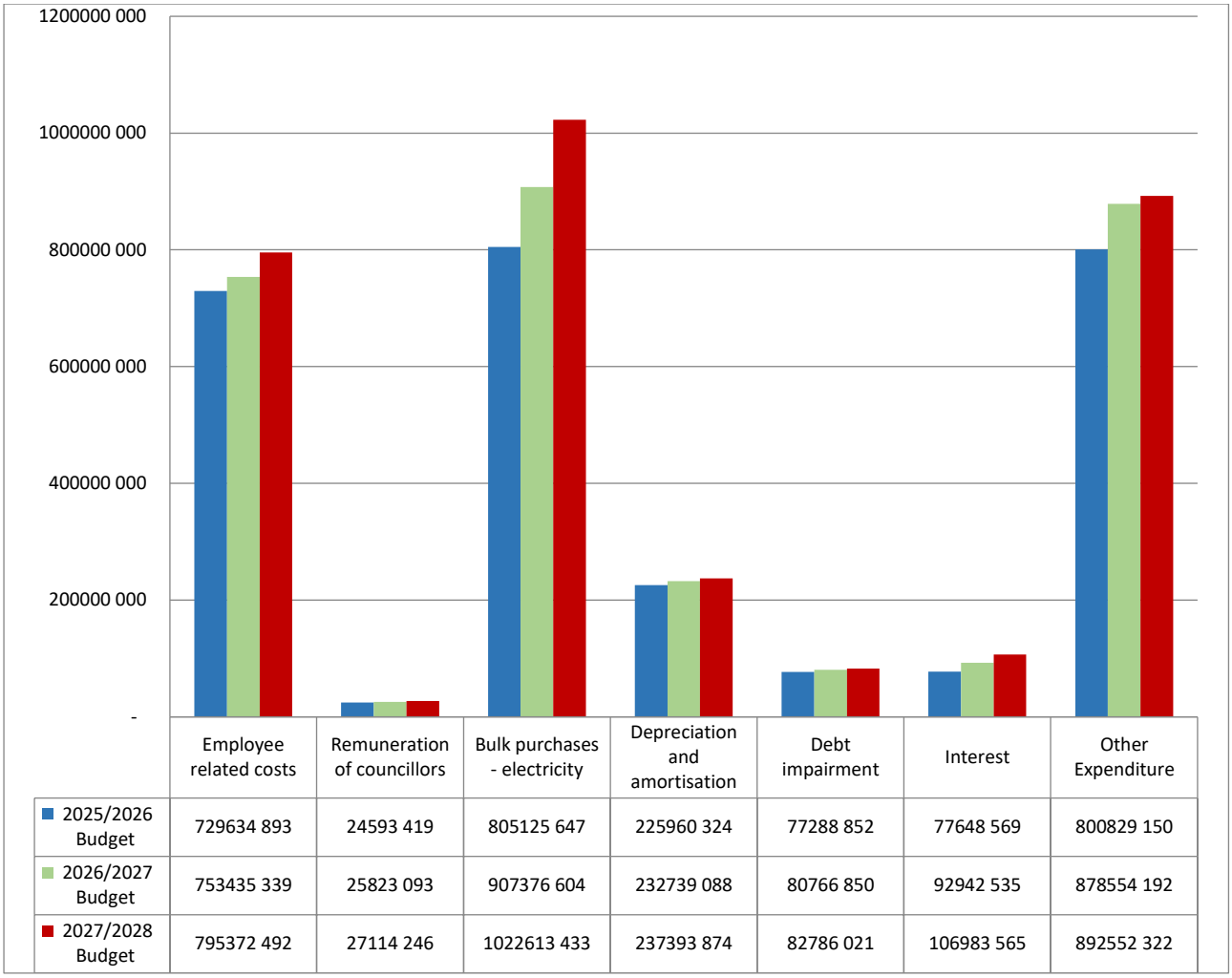
Expenditure

The operating expenditure budget per Vote (Directorate) is as follows:

	2025/2026 R	**2026/2027** R	**2027/2028** R
Municipal Manager	23 693 262	22 484 828	23 760 693
Planning and Economic Development	130 807 404	180 603 716	183 532 213
Infrastructure Services	1 636 652 537	1 789 036 217	1 936 741 649
Corporate Services	236 951 689	247 635 770	260 108 027
Community and Protection Services	568 392 787	579 571 611	600 220 032
Financial Services	144 583 175	152 305 559	160 453 339
Total Expenditure	**2 741 080 854**	**2 971 637 701**	**3 164 815 953**

The operating expenditure budget per category is as follows:

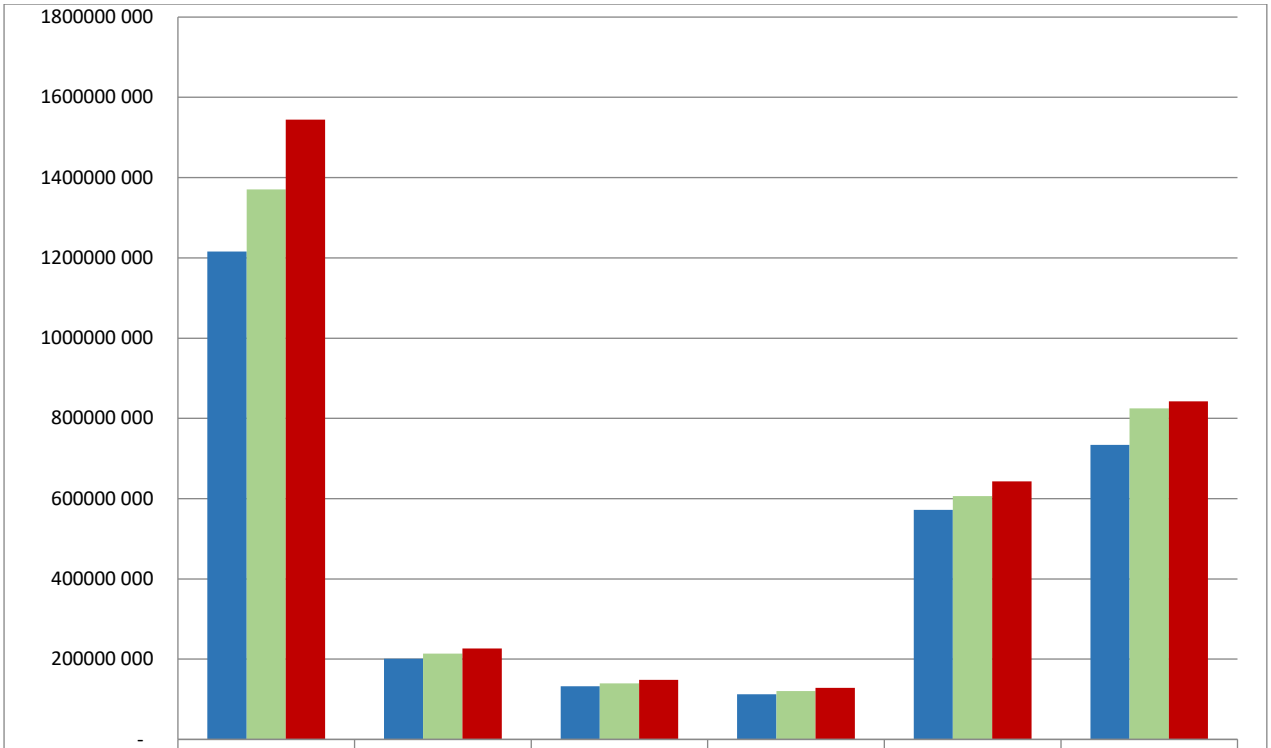
	2025/2026 R	**2026/2027** R	**2027/2028** R
Employee related costs	729 634 893	753 435 339	795 372 492
Remuneration of councillors	24 593 419	25 823 093	27 114 246
Bulk purchases - electricity	805 125 647	907 376 604	1 022 613 433
Depreciation and amortisation	225 960 324	232 739 088	237 393 874
Debt impairment	77 288 852	80 766 850	82 786 021
Interest	77 648 569	92 942 535	106 983 565
Other Expenditure	800 829 150	878 554 192	892 552 322
Total Expenditure	**2 741 080 854**	**2 971 637 701**	**3 164 815 953**



	Employee related costs	Remuneration of councillors	Bulk purchases - electricity	Depreciation and amortisation	Debt impairment	Interest	Other Expenditure
2025/2026 Budget	729634 893	24593 419	805125 647	225960 324	77288 852	77648 569	800829 150
2026/2027 Budget	753435 339	25823 093	907376 604	232739 088	80766 850	92942 535	878554 192
2027/2028 Budget	795372 492	27114 246	1022613 433	237393 874	82786 021	106983 565	892552 322

The operational budget will be funded as follows:

	2025/2026 R	**2026/2027** R	**2027/2028** R
Electricity Sales	1 215 948 763	1 370 374 253	1 544 411 783
Water Sales	201 453 009	213 540 190	226 352 600
Wastewater Management Charges	132 112 779	140 039 546	148 441 919
Waste Management Charges	112 789 486	120 571 961	128 891 425
Property Rates	571 650 678	606 135 674	642 710 473
Other Income	733 781 765	825 256 270	842 445 966
Total Income	**2 967 736 480**	**3 275 917 894**	**3 533 254 166**



	Electricity Sales	Water Sales	Waste Water Management Charges	Waste Management Charges	Property Rates	Other Income
2025/2026 Budget	1215948 763	201453 009	132112 779	112789 486	571650 678	733781 765
2026/2027 Budget	1370374 253	213540 190	140039 546	120571 961	606135 674	825256 270
2027/2028 Budget	1544411 783	226352 600	148441 919	128891 425	642710 473	842445 966

H: OVERVIEW OF THE BUDGET FUNDING

Financing of the Capital Budget

The proposed financing sources of the capital budget for the next three years are as follows:

	2025/2026	**2026/2027**	**2027/2028**
	R	**R**	**R**
Capital Replacement Reserve	325 835 001	321 576 413	312 261 139
Grants National Government	63 693 288	51 492 043	49 349 131
Grants Provincial Government	21 885 217	62 200 869	57 118 261
External Loans	198 019 488	199 422 606	77 999 454
Development Contribution	33 057 181	12 500 000	22 000 000
	642 490 175	**647 191 931**	**518 727 985**

Grant funding from National Government includes the following:

- Integrated National Electrification Programme (Municipal) Grant
- Integrated Urban Development Grant
- Electricity Demand Side Management (Municipal) Grant (Schedule 6)
- Energy Efficiency and Demand Side

Grant funding from Provincial Government includes the following:

- Human Settlement Development Grant
- Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)
- Integrated Transport Planning
- Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)
- Development of sport and recreation facilities

Grant funding from other local or international governments includes the following:

- National Agencies: LG SETA: Local Government SETA Discretionary Grant
- Foreign: GIZ Grant: - Deutsche Gesellschaft fur Internationale Zusammenarbeit (GIZ)
- Cape Winelands District Municipality Grant: Local Economic Development

Financing of the Operational Budget

The operational budget is financed from the tariff increases as displayed above. In addition to these, the following grant allocations are expected, and expenditure was adjusted accordingly:

- Equitable Share Allocation
- Community Library Services Grant
- Local Government Financial Management Grant
- Financial assistance to municipalities for maintenance and Construction of Transport Infrastructure
- Community Development Workers Operational Support Grant
- Expanded Public Works Program Incentive Grant
- Human Settlement Development Grant
- Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)
- Title Deeds Restoration Grant

I: EXPENDITURE ON ALLOCATION AND GRANT PROGRAMMES

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		**168 449**	**187 909**	**209 426**	**221 720**	**221 280**	**221 280**	**239 166**	**250 296**	**261 530**
Operational Revenue:General Revenue:Equitable Share		157 136	179 634	200 488	215 604	215 604	215 604	231 793	246 166	257 298
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		5 916	3 520	4 519	2 021	2 021	2 021	3 202	–	–
Local Government Financial Management Grant [Schedule 5B]		1 550	1 468	1 448	1 600	1 600	1 600	1 700	1 800	1 900
Integrated Urban Development Grant		3 847	3 287	2 971	2 495	2 055	2 055	2 471	2 330	2 332
Provincial Government:		**20 200**	**24 947**	**14 314**	**23 268**	**22 503**	**22 503**	**18 358**	**53 623**	**56 415**
Library Services: Conditional Grant		9 336	10 628	12 704	11 333	11 333	11 333	10 023	–	–
Municipal Accreditation and Capacity Building Grant		77	669	245	249	249	249	–	–	–
Financial Management Capability Building Grant		395	319	–		150	150	–	–	–
Title Deeds Restoration Grant		432	940	317	803	803	803	1 162	–	–
Community Development Workers Operational Support Grant		38	38	38	38	38	38	38	38	38
Maintenance and Construction of Transport Infrastructure		–	495	345	345	380	380	335	335	377
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		–	1 184	244		–	–			–
HUMAN SETTLEMENTS DEVELOPMENT GRANT		7 973	6 954	–	10 500	3 150	3 150	6 000	53 250	56 000
Library Services: Replacement Funding for Most Vulnerable B3 Municipalities		–	–	180		–	–			–
RSEP		–	–	–	–	–	–	800	–	–
Municipal Library Support Grant		150	3 102	–	–	–	–	–	–	–
WC Financial Management Support Grant		–	550	–	–	–	–	–	–	–
Local Government Public Employment Support Grant		1 800	–	–	–	–	–	–	–	–
Financial Management Capability Building Grant		–	–	241	–	–	–	–	–	–
Provincial Acceleration Grant		–	–	–	–	6 400	6 400	–	–	–
Housing consumer education		–	68	–	–	–	–	–	–	–
District Municipality:		**–**	**599**	**638**	**650**	**650**	**650**	**100**	**–**	**–**
Cape Winelands District Grant		–	484	500	650	650	650	100	–	–
Cape Winelands District Municipality Grant Capacity and support		–	115	138	–	–	–	–	–	–
Other Grant Providers:		**–**	**–**	**–**	**–**	**–**	**–**	**2 962**	**–**	**–**
Departmental Agencies and Accounts		–	–	–	–	–	–	550	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	2 412	–	–
Households		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		**188 650**	**213 455**	**224 378**	**245 638**	**244 433**	**244 433**	**260 585**	**303 919**	**317 945**
Capital expenditure of Transfers and Grants										
National Government:		**66 852**	**90 625**	**86 958**	**72 056**	**95 716**	**95 716**	**73 247**	**59 216**	**56 752**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		13 758	28 295	20 000	5 056	5 056	5 056	6 188	9 943	10 392
Energy Efficiency and Demand Side Management Grant		–	–	–	5 000	5 000	5 000	5 000	5 000	–
Municipal Disaster Relief Grant		–	–	10 719	–	25 413	25 413	–	–	–
Integrated Urban Development Grant		53 094	62 329	56 239	62 000	60 246	60 246	62 059	44 273	46 360
Provincial Government:		**17 970**	**8 422**	**19 138**	**27 067**	**35 000**	**35 000**	**25 168**	**71 531**	**65 686**
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		–	–	6 175	–	–	–	–	–	–
Integrated Transport Planning		600	–	–	628	628	628	656	656	686
HUMAN SETTLEMENTS DEVELOPMENT GRANT		7 229	1 576	1 890	6 389	1 680	1 680	10 000	54 000	54 000
Development of Sport and Recreational Facilities		600	220	–	–	–	–	300	–	–
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		5 928	4 786	9 874	18 550	27 056	27 056	14 212	16 875	11 000
Library Services: Conditional Grant		337	69	203	–	4 136	4 136	–	–	–
RSEP		2 566	1 771	996	1 500	1 500	1 500	–	–	–
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		710	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Cape Winelands District Grant		–	–	–	–	–	–	–	–	–
Other Grant Providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Transfer from Operational Revenue		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		**84 822**	**99 046**	**106 096**	**99 123**	**130 715**	**130 715**	**98 415**	**130 747**	**122 438**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**273 471**	**312 502**	**330 475**	**344 761**	**375 148**	**375 148**	**359 001**	**434 666**	**440 382**

J: ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Transfers to other municipalities											
Operational	1	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Entities/Other External Mechanisms											
Operational	2	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Cash Transfers to other Organs of State											
Operational	3	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Organisations											
Operational		12 556	12 531	8 420	8 833	9 583	9 583	9 221	10 313	11 046	11 747
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Organisations		**12 556**	**12 531**	**8 420**	**8 833**	**9 583**	**9 583**	**9 221**	**10 313**	**11 046**	**11 747**
Cash Transfers to Groups of Individuals											
Operational		808	962	7 147	7 000	7 150	7 150	5 249	7 300	7 400	7 500
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Groups Of Individuals:		**808**	**962**	**7 147**	**7 000**	**7 150**	**7 150**	**5 249**	**7 300**	**7 400**	**7 500**
TOTAL CASH TRANSFERS AND GRANTS	6	**13 364**	**13 494**	**15 566**	**15 833**	**16 733**	**16 733**	**14 470**	**17 613**	**18 446**	**19 247**
Non-Cash Transfers to other municipalities											
Operational	1	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Entities/Other External Mechanisms											
Operational	2	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other Organs of State											
Operational	3	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Non-Cash Grants to Organisations											
Operational	4	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Grants To Organisations		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Groups of Individuals											
Operational	5	–	4 265	5 758	4 906	4 906	4 906	2 326	5 018	5 241	5 372
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Grants To Groups Of Individuals:		–	**4 265**	**5 758**	**4 906**	**4 906**	**4 906**	**2 326**	**5 018**	**5 241**	**5 372**
TOTAL NON-CASH TRANSFERS AND GRANTS		–	**4 265**	**5 758**	**4 906**	**4 906**	**4 906**	**2 326**	**5 018**	**5 241**	**5 372**
TOTAL TRANSFERS AND GRANTS	6	**13 364**	**17 758**	**21 324**	**20 739**	**21 639**	**21 639**	**16 796**	**22 631**	**23 687**	**24 618**

K: COUNCILLOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS

Summary of Employee and Councillor remuneration	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		15 253	19 152	18 815	19 884	19 884	19 884	20 878	21 922	23 018
Pension and UIF Contributions		438	511	518	525	525	525	551	578	607
Medical Aid Contributions		157	115	102	141	141	141	149	156	164
Motor Vehicle Allowance		2 039	985	961	809	809	809	850	892	937
Cellphone Allowance		1 929	2 003	2 224	2 063	2 063	2 063	2 166	2 274	2 388
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Sub Total - Councillors		**19 815**	**22 765**	**22 620**	**23 422**	**23 422**	**23 422**	**24 593**	**25 823**	**27 114**
% increase	4		**14.9%**	**(0.6%)**	**3.5%**	**–**	**–**	**5.0%**	**5.0%**	**5.0%**
Senior Managers of the Municipality	2									
Basic Salaries and Wages		7 245	8 064	8 420	9 053	9 053	9 053	9 641	10 220	10 833
Pension and UIF Contributions		660	671	728	820	820	820	874	926	982
Medical Aid Contributions		118	123	131	143	143	143	153	162	172
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		1 242	1 230	1 088	1 758	1 758	1 758	1 872	1 984	2 104
Motor Vehicle Allowance	3	550	500	490	662	662	662	705	747	792
Cellphone Allowance	3	133	241	245	179	179	179	191	202	214
Housing Allowances	3	18	18	18	21	21	21	23	24	26
Other benefits and allowances	3	104	122	128	115	115	115	123	130	138
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	(452)	(30 656)	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		**9 617**	**(19 687)**	**11 247**	**12 752**	**12 752**	**12 752**	**13 581**	**14 395**	**15 259**
% increase	4		**(304.7%)**	**(157.1%)**	**13.4%**	**–**	**–**	**6.5%**	**6.0%**	**6.0%**
Other Municipal Staff										
Basic Salaries and Wages		333 629	339 618	360 809	371 358	370 760	370 760	419 292	427 462	449 841
Pension and UIF Contributions		55 262	58 329	62 388	71 416	71 416	71 416	76 058	79 265	84 021
Medical Aid Contributions		25 564	26 985	29 722	32 277	32 277	32 277	34 375	35 533	37 665
Overtime		42 035	42 458	58 538	50 904	50 904	50 904	54 212	57 465	60 913
Performance Bonus		24 641	26 109	28 211	31 418	31 418	31 418	33 460	34 817	36 906
Motor Vehicle Allowance	3	8 923	8 357	9 347	12 974	12 974	12 974	13 817	14 629	15 507
Cellphone Allowance	3	1 751	1 930	2 029	2 996	2 996	2 996	3 190	3 382	3 585
Housing Allowances	3	2 780	2 698	2 726	3 411	3 411	3 411	3 633	3 804	4 032
Other benefits and allowances	3	20 610	24 138	26 925	26 433	26 433	26 433	28 152	29 826	31 616
Payments in lieu of leave		294	–	–	–	–	–	–	–	–
Long service awards		–	5 150	5 193	–	–	–	–	–	–
Post-retirement benefit obligations	6	23 146	25 294	32 034	37 999	37 999	37 999	47 184	50 015	53 016
Entertainment		1	–	–	–	–	–	–	–	–
Scarcity		738	807	2 640	1 612	1 612	1 612	1 717	1 820	1 929
Acting and post related allowance		564	593	470	905	905	905	964	1 022	1 083
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		**539 937**	**562 466**	**621 033**	**643 703**	**643 105**	**643 105**	**716 054**	**739 040**	**780 113**
% increase	4		**4.2%**	**10.4%**	**3.7%**	**(0.1%)**	**–**	**11.3%**	**3.2%**	**5.6%**
Total Parent Municipality		**569 370**	**565 544**	**654 899**	**679 877**	**679 279**	**679 279**	**754 228**	**779 258**	**822 487**
			(0.7%)	**15.8%**	**3.8%**	**(0.1%)**	**–**	**11.0%**	**3.3%**	**5.5%**
TOTAL SALARY, ALLOWANCES & BENEFITS		**569 370**	**565 544**	**654 899**	**679 877**	**679 279**	**679 279**	**754 228**	**779 258**	**822 487**
% increase	4		**(0.7%)**	**15.8%**	**3.8%**	**(0.1%)**	**–**	**11.0%**	**3.3%**	**5.5%**
TOTAL MANAGERS AND STAFF	5,7	**549 555**	**542 779**	**632 279**	**656 455**	**655 857**	**655 857**	**729 635**	**753 435**	**795 372**

K: COUNCILLOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS (continue)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4	1	676 974	–	260 495	–	–	937 469
Chief Whip		1	746 756	36 294	61 317	–	–	844 367
Executive Mayor		1	900 845	–	260 495	–	–	1 161 340
Deputy Executive Mayor		1	896 854	–	48 135	–	–	944 989
Executive Committee		–	6 720 798	326 654	551 865	–	–	7 599 317
Total for all other councillors		–	10 936 126	336 471	1 833 340	–	–	13 105 937
Total Councillors	8	**4**	**20 878 353**	**699 419**	**3 015 647**			**24 593 419**
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	1 823 217	420 431	180 614	339 397	–	2 763 659
Chief Finance Officer		1	1 250 795	274 840	376 404	263 205	–	2 165 244
Director: Community and Protection Services		1	1 696 334	25 882	103 322	475 791	–	2 301 329
Director: Corporate Services		1	1 767 590	26 048	49 583	268 553	–	2 111 774
Director: Infrastructure Services		1	1 694 120	20 147	180 614	265 284	–	2 160 165
Director: Planning and Development Services		1	1 409 145	380 510	28 838	259 918	–	2 078 411
List of each offical with packages >= senior manager								
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
Total Senior Managers of the Municipality	8,10	**6**	**9 641 201**	**1 147 858**	**919 375**	**1 872 148**		**13 580 582**
A Heading for Each Entity	6,7							
List each member of board by designation								
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
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		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
Total for municipal entities	8,10	**–**	**–**	**–**	**–**	**–**		**–**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	**10**	**30 519 554**	**1 847 277**	**3 935 022**	**1 872 148**		**38 174 001**

L: MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

MONTHLY CASH FLOWS	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Receipts By Source													1		
Property rates	105 303	45 656	34 783	34 161	35 552	28 002	35 711	23 874	1 756	1 756	1 756	200 477	548 788	582 416	617 560
Service charges - electricity revenue	91 425	91 102	102 040	77 408	75 055	80 724	65 324	71 699	96 569	96 569	60 354	433 629	1 341 897	1 512 120	1 703 903
Service charges - water revenue	12 401	12 719	14 204	15 650	15 231	20 082	21 414	29 542	18 597	18 597	18 597	35 813	232 847	246 635	260 990
Service charges - sanitation revenue	16 018	8 551	10 355	9 996	10 421	10 406	9 740	10 549	10 702	10 702	10 517	31 527	149 484	145 329	153 954
Service charges - refuse revenue	23 168	12 484	12 889	11 529	12 403	12 467	12 809	13 881	15 141	15 141	15 141	(22 358)	134 693	143 894	153 651
Rental of facilities and equipment	1 043	1 351	1 080	1 047	1 002	979	1 029	1 224	1 309	1 257	1 257	8 657	21 235	22 191	22 746
Interest earned - external investments	5 332	5 332	5 332	5 332	5 332	5 332	5 332	5 332	5 332	5 332	5 332	5 332	63 980	66 147	68 414
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	7	17	1	8	98	9	2	11	2	–	–	48 521	48 677	49 942	50 835
Licences and permits	412	743	891	470	1 048	250	397	346	687	679	506	2 326	8 754	9 148	9 377
Agency services	269	302	341	196	427	38	–	–	293	293	293	1 510	3 961	4 140	4 243
Transfers and Subsidies - Operational	1 878	1 878	2 045	2 187	1 984	121 038	2 081	2 082	118 009	1 945	1 949	5 064	262 139	303 939	317 945
Other revenue	1 316	16 240	12 956	12 786	17 920	12 998	10 536	15 964	12 989	9 623	12 769	12 271	148 368	153 689	126 847
Cash Receipts by Source	**258 571**	**196 374**	**196 917**	**170 770**	**176 474**	**292 324**	**164 375**	**174 502**	**281 384**	**161 893**	**128 471**	**762 768**	**2 964 823**	**3 239 591**	**3 490 465**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations)	5 990	7 813	11 922	17 587	6 124	8 614	7 981	9 762	8 699	5 926	5 155	2 843	98 415	130 747	122 438
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	198 019	198 019	199 423	77 999
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	**264 561**	**204 187**	**208 839**	**188 357**	**182 598**	**300 937**	**172 357**	**184 264**	**290 083**	**167 819**	**133 626**	**963 630**	**3 261 257**	**3 569 760**	**3 690 901**
Cash Payments by Type															
Employee related costs	(57 225)	(57 225)	(57 225)	(57 225)	(57 225)	(57 225)	(57 225)	(60 196)	(57 225)	(57 225)	(57 225)	(77 914)	(710 365)	(733 009)	(773 721)
Remuneration of councillors	(2 049)	(2 049)	(2 049)	(2 049)	(2 049)	(2 049)	(2 049)	(2 049)	(2 049)	(2 049)	(2 049)	(2 049)	(24 593)	(25 823)	(27 114)
Finance charges	–	–	–	–	–	(32 352)	–	–	–	–	–	(29 863)	(62 215)	(76 764)	(90 028)
Bulk purchases - Electricity	(77 158)	(77 158)	(77 158)	(77 158)	(77 158)	(77 158)	(77 158)	(77 158)	(77 158)	(77 158)	(77 158)	(77 158)	(925 894)	(1 043 483)	(1 176 005)
Bulk purchases - Water & Sewer	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	(8 929)	(9 010)	(10 171)	(9 804)	(10 058)	(10 889)	(10 952)	(13 208)	(11 784)	(10 716)	(9 787)	(20 471)	(135 779)	(141 177)	(148 107)
Contracted services	(16 925)	(23 053)	(24 485)	(27 122)	(30 165)	(27 177)	(30 151)	(28 070)	(30 051)	(23 245)	(23 110)	(95 785)	(379 338)	(440 866)	(434 445)
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other	(1 317)	(1 560)	(1 557)	(1 833)	(2 006)	(1 587)	(1 583)	(1 709)	(1 709)	(1 968)	(1 768)	(4 033)	(22 631)	(23 687)	(24 618)
Other expenditure	(18 254)	(12 492)	(19 674)	(15 495)	(17 863)	(18 658)	(12 638)	(16 895)	(10 367)	(8 236)	(7 738)	(71 114)	(229 423)	(244 012)	(254 615)
Cash Payments by Type	**(181 858)**	**(182 549)**	**(192 319)**	**(190 687)**	**(196 524)**	**(227 096)**	**(191 757)**	**(199 285)**	**(190 343)**	**(180 598)**	**(178 836)**	**(378 388)**	**(2 490 240)**	**(2 728 822)**	**(2 928 653)**
Other Cash Flows/Payments by Type															
Capital assets	–	–	–	–	–	–	–	–	–	–	–	(738 582)	(738 582)	(744 183)	(596 361)
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	(62 215)	(62 215)	(76 764)	(90 028)
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**(181 858)**	**(182 549)**	**(192 319)**	**(190 687)**	**(196 524)**	**(227 096)**	**(191 757)**	**(199 285)**	**(190 343)**	**(180 598)**	**(178 836)**	**(1 179 185)**	**(3 291 037)**	**(3 549 768)**	**(3 615 043)**
NET INCREASE/(DECREASE) IN CASH HELD	**82 703**	**21 638**	**16 520**	**(2 331)**	**(13 927)**	**73 842**	**(19 400)**	**(15 020)**	**99 740**	**(12 780)**	**(45 210)**	**(215 555)**	**(29 780)**	**19 992**	**75 859**
Cash/cash equivalents at the month/year begin:	678 807	761 510	783 148	799 668	797 337	783 410	857 252	837 852	822 831	922 572	909 792	864 582	678 807	649 027	669 019
Cash/cash equivalents at the month/year end:	761 510	783 148	799 668	797 337	783 410	857 252	837 852	822 831	922 572	909 792	864 582	649 027	649 027	669 019	744 878

M: CONTRACTS HAVING FUTURE AND BUDGETARY IMPLICATIONS

Description	Ref	Preceding Years	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework			Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
DBSA 61001059		3 290	2 535	1 688	759	-	-	-	-	-	-			8
DBSA 61000816		1 093	734	331	-	-	-	-	-	-	-			2
DBSA 61007281		6 430	5 813	5 056	4 288	3 429	2 489	1 454	299	-	-			29
NEDBANK 05/7831035613/000001		11 985	10 706	9 171	7 588	5 819	3 885	1 730	-	-	-			51
NEDBANK 05/7831035613/000002		8 301	7 675	6 897	6 127	5 267	4 341	3 297	2 207	976	-			45
STANDARD BANK 730033		15 614	14 611	13 665	12 404	11 081	9 634	7 945	6 134	4 141	1 861			97
Contract 7														–
Contract 8														–
Contract 9														–
Contract 10														–
Total Operating Expenditure Implication		47	42	37	31	26	20	14	9	5	2	–	–	233
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		**47**	**42**	**37**	**31**	**26**	**20**	**14**	**9**	**5**	**2**	**–**	**–**	233
Entities:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	–

N: DETAIL CAPITAL BUDGET 2025-2028

FINAL CAPITAL BUDGET 2025-2028

MUNICIPAL MANAGER

Directorate	Department	Name	Region	Stategic Focus Area	Budget 2025 / 2026	Budget 2026 / 2027	Budget 2027 / 2028	MTREF Total
Municipal Manager	Municipal Manager	Furniture, Tools & Equipment: MM	Admin HQ	Good Governance and Compliance	100 000	60 000	60 000	220 000
					100 000	**60 000**	**60 000**	**220 000**

FINAL CAPITAL BUDGET 2025-2028
PLANNING AND ECONOMIC DEVELOPMENT

Directorate	Department	Name	Region	Stategic Focus Area	Budget 2025 / 2026	Budget 2026 / 2027	Budget 2027 / 2028	MTREF Total
Planning and Economic Development	Building Control	Furniture, Tools & Equipment: Building Control	Admin HQ	Dignified Living	125 000	150 000	150 000	425 000
Planning and Economic Development	Development Planning	Furniture, Tools and Equipment: Spatial Planning	Admin HQ	Dignified Living	75 000	80 000	85 000	240 000
Planning and Economic Development	Economic Development & Tourism	Furniture, Tools & Equipment: LED	Admin HQ	Dignified Living	75 000	80 000	80 000	235 000
Planning and Economic Development	Economic Development & Tourism	infrastructure on Farm 502BH (Emerging Farmers)	Ward 20	Dignified Living	2 000 000	-	-	2 000 000
Planning and Economic Development	Economic Development & Tourism	Restoration of Landbou Saal	Admin HQ	Good Governance and Compliance	1 400 000	-	-	1 400 000
Planning and Economic Development	Housing Administration	Flats: Interior Upgrading - Kayamandi	WC024	Dignified Living	1 650 000	1 650 000	-	3 300 000
Planning and Economic Development	Housing Administration	Furniture, Tools & Equipment: Housing Administration	Ward 4	Dignified Living	600 000	170 000	180 000	950 000
Planning and Economic Development	Housing Administration	Kayamandi Hostels	Ward 13	Dignified Living	3 227 826	-	-	3 227 826
Planning and Economic Development	Housing Administration	Upgrading of Flats: General	WC024	Dignified Living	3 000 000	1 000 000	-	4 000 000
Planning and Economic Development	Housing Administration	Upgrading of Lapland waste water	Ward 10	Dignified Living	1 500 000	1 500 000	-	3 000 000
Planning and Economic Development	Housing Administration	Vehicles fleet : Housing Administration	WC024	Good Governance and Compliance	550 000	-	-	550 000
Planning and Economic Development	Housing Development	Adam Tas Corridor Precinct 10	Ward 12	Dignified Living	-	20 869 565	20 869 565	41 739 130
Planning and Economic Development	Housing Development	Erf 7001 Cloetesville (380) FLISP	Ward 17	Dignified Living	-	6 956 522	6 956 522	13 913 044
Planning and Economic Development	Housing Development	Furniture, Tools & Equipment: Housing Development	Admin HQ	Good Governance and Compliance	150 000	150 000	80 000	380 000
Planning and Economic Development	Housing Development	Housing projects	WC024	Dignified Living	310 000	320 000	330 000	960 000
Planning and Economic Development	Housing Development	ISSP Kayamandi	Ward 13	Dignified Living	1 739 130	869 565	869 565	3 478 260
Planning and Economic Development	Housing Development	Jamestown: Housing (Phase 2 & 3)	Ward 21	Dignified Living	8 695 652	13 913 043	13 913 043	36 521 738
Planning and Economic Development	Housing Development	Kayamandi Town Centre	Ward 13	Dignified Living	-	4 347 826	2 608 696	6 956 522
Planning and Economic Development	Housing Development	Klapmuts La Rochelle (100)	Ward 18	Dignified Living	2 608 696	2 608 696	2 608 696	7 826 088
Planning and Economic Development	Housing Development	La Motte Old Forest Station (±430 services & ±430 units)	Ward 2	Dignified Living	-	5 217 391	5 217 391	10 434 782

FINAL CAPITAL BUDGET 2025-2028

PLANNING AND ECONOMIC DEVELOPMENT

Directorate	Department	Name	Region	Stategic Focus Area	Budget 2025 / 2026	Budget 2026 / 2027	Budget 2027 / 2028	MTREF Total
Planning and Economic Development	IHS: Informal Settlements	Furniture, Tools & Equipment: Informal Settlements	WC024	Dignified Living	30 000	50 000	50 000	130 000
Planning and Economic Development	IHS: Informal Settlements	Rehabilitation of Langrug Dam and Engineering Services	Ward 2	Dignified Living	5 382 608	7 447 826	600 000	13 430 434
Planning and Economic Development	IHS: Informal Settlements	Access to Basic Services	WC024	Dignified Living	1 000 000	1 000 000	1 000 000	3 000 000
Planning and Economic Development	IHS: Informal Settlements	Vehicles fleet : Informal Settlements	WC024	Good Governance and Compliance	1 200 000	-		1 200 000
Planning and Economic Development	Town Planning	Furniture, Tools & Equipment: Town Planning	Admin HQ	Dignified Living	85 000	95 000	100 000	280 000
					35 403 912	**68 475 434**	**55 698 478**	**159 577 824**

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INFRASTRUCTURE SERVICES

Directorate	Department	Name	Region	Stategic Focus Area	Budget 2025 / 2026	Budget 2026 / 2027	Budget 2027 / 2028	MTREF Total
Infrastructure Services	Electrical Services	20MW Renewable energy project	WC024	Green and Sustainable Valley	520 000	520 000	-	1 040 000
Infrastructure Services	Electrical Services	Ad-Hoc Provision of Streetlighting	WC024	Safe Valley	2 500 000	2 289 800	2 450 086	7 239 886
Infrastructure Services	Electrical Services	Automatic Meter Reader	WC024	Green and Sustainable Valley	440 000	484 000	532 400	1 456 400
Infrastructure Services	Electrical Services	Battery Storage systems and rooftop PV for critical buildings	WC024	Green and Sustainable Valley	3 452 580	3 452 580	-	6 905 160
Infrastructure Services	Electrical Services	Bien don 66/11kV substation new	Ward 3	Valley of Possibility	23 847 227	44 920 700	25 000 000	93 767 927
Infrastructure Services	Electrical Services	Cable Network: Franschhoek	Ward 1	Dignified Living	500 000	5 000 000	-	5 500 000
Infrastructure Services	Electrical Services	Cable replacement 66kV	WC024	Valley of Possibility	400 000	-	31 036 500	31 436 500
Infrastructure Services	Electrical Services	Control Room implementation	WC024	Green and Sustainable Valley	300 000	300 000	-	600 000
Infrastructure Services	Electrical Services	Demand Side Management Geyser Control	WC024	Green and Sustainable Valley	1 000 000	1 000 000	3 000 000	5 000 000
Infrastructure Services	Electrical Services	Electricity Network: Pniel	Ward 4	Valley of Possibility	3 500 000	3 500 000	3 500 000	10 500 000
Infrastructure Services	Electrical Services	Electrification INEP	Ward 1	Valley of Possibility	4 431 304	6 611 304	7 849 565	18 892 173
Infrastructure Services	Electrical Services	Energy Balancing - Metering and Mini-Substations	WC024	Valley of Possibility	250 000	250 000	250 000	750 000
Infrastructure Services	Electrical Services	Energy Efficiency and Demand Side Management	WC024	Green and Sustainable Valley	4 347 826	4 347 826	-	8 695 652
Infrastructure Services	Electrical Services	Furniture, Tools and Equipment: Electrical Services	WC024	Good Governance and Compliance	333 182	366 500	403 151	1 102 833
Infrastructure Services	Electrical Services	Hot water load control	WC024	Green and Sustainable Valley	500 000	500 000	-	1 000 000
Infrastructure Services	Electrical Services	Integrated National Electrification Programme	Ward 1	Valley of Possibility	321 957	321 957	321 957	965 871
Infrastructure Services	Electrical Services	Jan Marais Upgrade: Remove Existing Tx and replace with 20MVA	WC024	Valley of Possibility	4 500 000	4 500 000	-	9 000 000
Infrastructure Services	Electrical Services	Kayamandi(Costa grounds)new substation 11 kV switching station	WC024	Valley of Possibility	17 000 000	7 500 000	-	24 500 000
Infrastructure Services	Electrical Services	Meter Panels	WC024	Green and Sustainable Valley	250 000	250 000	250 000	750 000
Infrastructure Services	Electrical Services	Network Cable Replace 11 Kv	WC024	Valley of Possibility	3 300 000	3 630 000	3 993 000	10 923 000
Infrastructure Services	Electrical Services	Replace Control Panels 66 kV & Circuit breakers	WC024	Dignified Living	2 000 000	2 500 000	-	4 500 000
Infrastructure Services	Electrical Services	Replace Ineffective Meters	WC024	Green and Sustainable Valley	302 500	332 750	366 025	1 001 275
Infrastructure Services	Electrical Services	SCADA Implementation	WC024	Green and Sustainable Valley	4 027 420	4 000 000	4 000 000	12 027 420
Infrastructure Services	Electrical Services	Streetlights R304	WC024	Dignified Living	6 500 000	1 000 000	-	7 500 000
Infrastructure Services	Electrical Services	Substation 66kV equipment (Jan Marais)	WC024	Dignified Living	1 325 284	1 590 341	1 457 812	4 373 437

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INFRASTRUCTURE SERVICES

Directorate	Department	Name	Region	Stategic Focus Area	Budget 2025 / 2026	Budget 2026 / 2027	Budget 2027 / 2028	MTREF Total
Infrastructure Services	Electrical Services	Substation 66kV equipment (Main s)	WC024	Dignified Living	1 325 284	1 590 341	1 457 812	4 373 437
Infrastructure Services	Electrical Services	Substation 66kV equipment (Golf,)	WC024	Dignified Living	1 325 284	1 590 341	1 457 812	4 373 437
Infrastructure Services	Electrical Services	Substation 66kV equipment (Markotter)	WC024	Dignified Living	1 325 284	397 585	1 457 812	3 180 681
Infrastructure Services	Electrical Services	System Control Centre & Upgrade Telemetry:	WC024	Dignified Living	4 356 000	4 791 600	2 506 454	11 654 054
Infrastructure Services	Electrical Services	Third transformer and associated works 20MVA Cloetesville	Ward 11	Dignified Living	450 000	-	29 503 381	29 953 381
Infrastructure Services	Electrical Services	Turnkey - EPC of Hybrid inverter with Battery Storage Systems at Stellenbosch Community	WC024	Green and Sustainable Valley	3 700 000	-	-	3 700 000
Infrastructure Services	Electrical Services	Uninterupted Power Supply for buildings	Admin HQ	Safe Valley	2 000 000	-	-	2 000 000
Infrastructure Services	Electrical Services	Upgrade transformers at Main substation 7.5MVA to 20MVA	WC024	Dignified Living	7 571 200	27 571 200	-	35 142 400
Infrastructure Services	Electrical Services	Vehicles: Electrical Services	WC024	Dignified Living	6 350 000	350 000	-	6 700 000
Infrastructure Services	Electrical Services	Switchgear Substation Stone	WC024	Valley of Possibility	2 250 000	-	-	2 250 000
Infrastructure Services	Electrical Services	Switchgear Substation Groendal	WC024	Valley of Possibility	2 250 000	-	-	2 250 000
Infrastructure Services	Electrical Services	Switchgear Substation Merriman Z	WC024	Valley of Possibility	2 250 000	-	-	2 250 000
Infrastructure Services	Electrical Services	Switchgear Substation Curry	WC024	Valley of Possibility	2 250 000	-	-	2 250 000
Infrastructure Services	Electrical Services	Switchgear Substation Blake 2	WC024	Valley of Possibility	-	3 500 000	-	3 500 000
Infrastructure Services	Electrical Services	Switchgear Substation van der Stel	WC024	Valley of Possibility	-	3 500 000	-	3 500 000
Infrastructure Services	Electrical Services	Switvhgear Substation Kayamandi	WC024	Valley of Possibility	-	3 500 000	-	3 500 000
Infrastructure Services	Electrical Services	Switchgear Substation Paradyskloof	WC024	Valley of Possibility	-	3 500 000	-	3 500 000
Infrastructure Services	Electrical Services	Switchgear Substation Cascade	WC024	Valley of Possibility	-	-	4 500 000	4 500 000
Infrastructure Services	Electrical Services	Switchgear Substation Papegaairand	WC024	Valley of Possibility	-	-	4 500 000	4 500 000
Infrastructure Services	Electrical Services	Switchgear Substation University	WC024	Valley of Possibility	-	-	20 000 000	20 000 000
Infrastructure Services	Electrical Services	Switchgear Substation Technopark	WC024	Valley of Possibility	-	-	4 500 000	4 500 000
Infrastructure Services	Electrical Services	Switchgear Substation Welgevonden	WC024	Valley of Possibility	-	-	4 500 000	4 500 000
Infrastructure Services	Electrical Services	Battery Storage systems and rooftop PV for critical plants	WC024	Green and Sustainable Valley	3 000 000	3 000 000	3 000 000	9 000 000
Infrastructure Services	Infrastructure Services	Furniture, Tools & Equipment: IS	Admin HQ	Good Governance and Compliance	80 000	65 000	115 000	260 000
Infrastructure Services	Project Management Unit (PMU)	Franschhoek Mooiwater 236	Ward 1	Dignified Living	949 565	-	-	949 565
Infrastructure Services	Project Management Unit (PMU)	Furniture, Tools & Equipment: PMU	WC024	Dignified Living	75 000	110 000	120 000	305 000

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INFRASTRUCTURE SERVICES

Directorate	Department	Name	Region	Stategic Focus Area	Budget 2025 / 2026	Budget 2026 / 2027	Budget 2027 / 2028	MTREF Total
Infrastructure Services	Project Management Unit (PMU)	Kayamandi: Zone O (±711 services)	Ward 15	Dignified Living	-	2 034 783	4 665 218	6 700 001
Infrastructure Services	Project Management Unit (PMU)	Upgrading Ad hoc Housing Projects	Ward 12	Dignified Living	350 000	400 000	500 000	1 250 000
Infrastructure Services	Roads and Stormwater	Adhoc Reconstruction Of Roads (WC024)	WC024	Valley of Possibility	5 000 000	5 000 000	5 000 000	15 000 000
Infrastructure Services	Roads and Stormwater	Bridge Assessment and Design - Lacotte River Flood Resilieance	Ward 3	Dignified Living	3 000 000	3 000 000	3 000 000	9 000 000
Infrastructure Services	Roads and Stormwater	Bridge Assessment and Design - Stiebeuel River Pedestrian Bridges	Ward 3	Dignified Living	1 500 000	-	-	1 500 000
Infrastructure Services	Roads and Stormwater	Bridge Assessment and Design Stellenbosch and surrounding	Ward 2,3	Dignified Living	1 500 000	2 000 000		3 500 000
Infrastructure Services	Roads and Stormwater	Devon Valley Roads - Safety Improvements Structural Repairs	Ward 19	Dignified Living	800 000	500 000	-	1 300 000
Infrastructure Services	Roads and Stormwater	Furniture, Tools & Equipment: Roads & Stormwater	Admin HQ	Good Governance and Compliance	400 000	400 000	400 000	1 200 000
Infrastructure Services	Roads and Stormwater	George Blake Urban Upgrade	Ward 12	Dignified Living	-	500 000	-	500 000
Infrastructure Services	Roads and Stormwater	Klapmuts Transport Network	Ward 18	Valley of Possibility	800 000	800 000	800 000	2 400 000
Infrastructure Services	Roads and Stormwater	Lanquedoc Access road and Bridge	Ward 3	Good Governance and Compliance	18 000 000	-	-	18 000 000
Infrastructure Services	Roads and Stormwater	Parking Area Upgrades - Stellenbosch	WC024	Valley of Possibility	1 000 000	1 000 000	2 000 000	4 000 000
Infrastructure Services	Roads and Stormwater	Reseal Roads - Franschhoek & Surrrounding	Ward 1	Dignified Living	-	2 000 000	2 000 000	4 000 000
Infrastructure Services	Roads and Stormwater	Reseal Roads - Klapmuts, Raithby & Surrounding	Ward 18	Dignified Living	1 200 000	1 000 000	-	2 200 000
Infrastructure Services	Roads and Stormwater	Reseal Roads - Kylemore & Surrounding	Ward 3	Dignified Living	1 500 000	-	1 500 000	3 000 000
Infrastructure Services	Roads and Stormwater	Reseal Roads - Stellenbosch & Surrrounding	WC024	Dignified Living	3 500 000	4 000 000	5 000 000	12 500 000
Infrastructure Services	Roads and Stormwater	River Rehabilitation Implementation	WC024	Dignified Living	2 100 000	2 000 000	1 000 000	5 100 000
Infrastructure Services	Roads and Stormwater	Specialized Vehicles: Roads and Stormwater	WC024	Good Governance and Compliance	-	10 000 000	2 000 000	12 000 000
Infrastructure Services	Roads and Stormwater	Update Stormwater Masterplan	WC024	Good Governance and Compliance	1 000 000	-	-	1 000 000
Infrastructure Services	Roads and Stormwater	Upgrade Stormwater Retention Facilities	WC024	Dignified Living	500 000	-	500 000	1 000 000
Infrastructure Services	Roads and Stormwater	Upgrade Stormwater System	WC024	Dignified Living	500 000	300 000	600 000	1 400 000
Infrastructure Services	Roads and Stormwater	Upgrade: Lower Dorp Street	Ward 11	Dignified Living	-	8 000 000		8 000 000
Infrastructure Services	Roads and Stormwater	Wilderbosch Extension to Trumali	Ward 21	Valley of Possibility	1 500 000	1 500 000	5 000 000	8 000 000
Infrastructure Services	Roads and Stormwater	Wilderbosch Extention to Technopark	Ward 21	Valley of Possibility	-	1 000 000	2 000 000	3 000 000
Infrastructure Services	Traffic Engineering	Bird Street Dualling - Adam Tas to Kayamandi	WC024	Dignified Living	-	5 000 000	5 000 000	10 000 000
Infrastructure Services	Traffic Engineering	Furniture, Tools & Equipment: Traffic Engineering	Admin HQ	Dignified Living	150 000	150 000	150 000	450 000

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INFRASTRUCTURE SERVICES

Directorate	Department	Name	Region	Stategic Focus Area	Budget 2025 / 2026	Budget 2026 / 2027	Budget 2027 / 2028	MTREF Total
Infrastructure Services	Traffic Engineering	Jamestown Transport Network - School Street	Ward 21	Dignified Living	18 000 000	2 000 000	-	20 000 000
Infrastructure Services	Traffic Engineering	Main road intersection improvements: Helshoogte rd/La Colline	Ward 10	Dignified Living	2 000 000	4 000 000	-	6 000 000
Infrastructure Services	Traffic Engineering	Main Road Intersection Improvements: R44 / Merriman Street	WC024	Dignified Living	1 500 000	2 000 000	5 000 000	8 500 000
Infrastructure Services	Traffic Engineering	Main Road Intersection Improvements: Strand / Adam Tas / Alexander	Ward 10	Dignified Living	2 000 000	8 000 000	15 000 000	25 000 000
Infrastructure Services	Traffic Engineering	Nagtegaal street closure	WArd 11	Safe Valley	750 000	-	-	750 000
Infrastructure Services	Traffic Engineering	Pedestrian Crossing Implementation	WC024	Safe Valley	100 000	300 000	-	400 000
Infrastructure Services	Traffic Engineering	Raised Intersection Implementation	WC024	Safe Valley	500 000	500 000	600 000	1 600 000
Infrastructure Services	Traffic Engineering	Road Safety Improvements	WC024	Safe Valley	500 000	1 000 000	1 000 000	2 500 000
Infrastructure Services	Traffic Engineering	Road Upgrades at School Precincts	WC024	Dignified Living	200 000	-	-	200 000
Infrastructure Services	Traffic Engineering	Specialized Equipment: Roadmarking Machine + Trailer	WC024	Good Governance and Compliance	-	-	1 000 000	1 000 000
Infrastructure Services	Traffic Engineering	Traffic Calming Projects: Implementation	Admin HQ	Safe Valley	1 000 000	1 000 000	500 000	2 500 000
Infrastructure Services	Traffic Engineering	Traffic Management Improvement Programme	WC024	Safe Valley	1 000 000	1 000 000	-	2 000 000
Infrastructure Services	Traffic Engineering	Traffic Signal Control: Installation and Upgrading of Traffic Signals and Associated	WC024	Safe Valley	1 500 000	1 700 000	1 700 000	4 900 000
Infrastructure Services	Traffic Engineering	Traffic Signal Management System	WC024	Safe Valley	1 000 000	-	-	1 000 000
Infrastructure Services	Traffic Engineering	Universal Access Implementation	WC024	Safe Valley	-	300 000	-	300 000
Infrastructure Services	Transport Planning	Adam Tas - Corridor Transport	Ward 11	Safe Valley	1 500 000	1 000 000	1 000 000	3 500 000
Infrastructure Services	Transport Planning	Adam Tas - Technopark Link Road	WC024	Safe Valley	2 500 000	3 000 000	20 000 000	25 500 000
Infrastructure Services	Transport Planning	Bicycle Lockup Facilities	Ward 11	Safe Valley	250 000	500 000	-	750 000
Infrastructure Services	Transport Planning	Comprehensive Integrated Transport Plan	WC024	Good Governance and Compliance	914 435	2 570 435	910 522	4 395 392
Infrastructure Services	Transport Planning	Cycle Plan - Design & Implementation	WC024	Safe Valley	750 000	500 000	500 000	1 750 000
Infrastructure Services	Transport Planning	Koelenhof Road Network	Ward 19	Valley of Possibility	-	-	1 500 000	1 500 000
Infrastructure Services	Transport Planning	Non-Motorised Transport Implementation	WC024	Safe Valley	2 000 000	2 000 000	3 000 000	7 000 000
Infrastructure Services	Transport Planning	Non-Motorised Transport Plan	WC024	Safe Valley	-	-	2 000 000	2 000 000
Infrastructure Services	Transport Planning	Park and Ride (Transport Interchange)	WC024	Safe Valley	2 000 000	2 000 000	2 000 000	6 000 000
Infrastructure Services	Transport Planning	Pedestrian Streets in Stellenbosch	WC024	Safe Valley	-	500 000	-	500 000
Infrastructure Services	Transport Planning	Provision of Bulk Parking Planning & Development	WC024	Safe Valley	500 000	-	-	500 000

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INFRASTRUCTURE SERVICES

Directorate	Department	Name	Region	Stategic Focus Area	Budget 2025 / 2026	Budget 2026 / 2027	Budget 2027 / 2028	MTREF Total
Infrastructure Services	Transport Planning	Public Transport Facilities (Taxi Ranks) Adhoc Upgrades	Ward 1	Safe Valley	1 000 000	1 000 000	1 000 000	3 000 000
Infrastructure Services	Transport Planning	Public Transport Infrastructure (Public Transport Shelters & Embayments)	WC024	Valley of Possibility	200 000	400 000	400 000	1 000 000
Infrastructure Services	Transport Planning	Public Transport Planning - WC024	WC024	Valley of Possibility	1 500 000	2 000 000	1 000 000	4 500 000
Infrastructure Services	Transport Planning	Re-design of Bergzicht Public Transport Facility	WC024	Valley of Possibility	1 000 000	-	-	1 000 000
Infrastructure Services	Transport Planning	Stellenbosch - Bicycle network	WC024	Valley of Possibility	-	500 000	-	500 000
Infrastructure Services	Transport Planning	Stellenbosch Extention Road Network	Ward 12	Valley of Possibility	-		1 500 000	1 500 000
Infrastructure Services	Waste Management: Solid Waste Management	Expansion of the landfill site (New cells)	WC024	Green and Sustainable Valley	2 000 000	19 000 000	-	21 000 000
Infrastructure Services	Waste Management: Solid Waste Management	Furniture, Tools & Equipment: Solid Waste	Admin HQ	Dignified Living	50 000	50 000	50 000	150 000
Infrastructure Services	Waste Management: Solid Waste Management	Landfill Gas To Energy	WC024	Green and Sustainable Valley	500 000	1 000 000	2 000 000	3 500 000
Infrastructure Services	Waste Management: Solid Waste Management	Major Drop-Offs: Construction - Franschoek	Ward 1	Green and Sustainable Valley	4 751 696	3 000 000	3 000 000	10 751 696
Infrastructure Services	Waste Management: Solid Waste Management	Major Drop-offs: Construction - Klapmuts	Ward 18	Green and Sustainable Valley	5 199 985	4 000 000	-	9 199 985
Infrastructure Services	Waste Management: Solid Waste Management	Mini Waste drop-off facilities	WC024	Green and Sustainable Valley	200 000	500 000	200 000	900 000
Infrastructure Services	Waste Management: Solid Waste Management	Plant and Vehicles: Solid Waste	WC024	Dignified Living	4 000 000	4 000 000	3 500 000	11 500 000
Infrastructure Services	Waste Management: Solid Waste Management	Upgrade depot and sites	WC024	Dignified Living	300 000	-	-	300 000
Infrastructure Services	Waste Management: Solid Waste Management	Upgrade Material Recovery Facility	WC024	Dignified Living	1 000 000	-	-	1 000 000
Infrastructure Services	Waste Management: Solid Waste Management	Waste containers	WC024	Green and Sustainable Valley	500 000	200 000	200 000	900 000
Infrastructure Services	Waste Management: Solid Waste Management	Waste Minimization Projects	WC024	Green and Sustainable Valley	500 000	-	-	500 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Compilation of Water Service Development Plan (tri-annually)	WC024	Good Governance and Compliance	400 000	400 000	400 000	1 200 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Construction of New Dwarsriver Sewer Pumpstation.	Pniel, Lanquedoc, Johannesdal	Dignified Living	-	4 000 000	3 000 000	7 000 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Dorp Street Bulk Sewer Upgrade	Ward 11	Dignified Living	3 000 000	-	-	3 000 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Extention Of WWTW: Stellenbosch	Ward 11	Dignified Living	6 000 000	30 000 000	46 200 000	82 200 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Furniture, Tools & Equipment: Sanitation	Admin HQ	Dignified Living	400 000	400 000	400 000	1 200 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Pond rehabilitation and pond pumping systems construction WWTW	WC024	Dignified Living	400 000	2 000 000	2 000 000	4 400 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Refurbish Plant & Equipment - Raithby WWTW	WC024	Dignified Living	8 000 000	2 000 000	-	10 000 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Sewer Pumpstation & Telemetry Upgrade	WC024	Dignified Living	2 500 000	1 500 000	1 500 000	5 500 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Sewerpipe Replacement	WC024	Dignified Living	6 000 000	6 000 000	8 000 000	20 000 000

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INFRASTRUCTURE SERVICES

Directorate	Department	Name	Region	Stategic Focus Area	Budget 2025 / 2026	Budget 2026 / 2027	Budget 2027 / 2028	MTREF Total
Infrastructure Services	Water and Wastewater Services: Sanitation	Specialized Vehicles: Sanitation	WC024	Dignified Living	3 000 000	-	6 000 000	9 000 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Update Sewer Masterplan	WC024	Good Governance and Compliance	500 000	500 000	500 000	1 500 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Upgrade Laboratory Equipment	Admin HQ	Dignified Living	-	-	250 000	250 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Upgrade of Dwarsriver Bulk Sewer network and pump lines	Pniel, Lanquedoc, Johannesdal	Dignified Living	1 000 000	1 000 000	2 000 000	4 000 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Upgrade of WWTW Wemmershoek	Ward 3	Dignified Living	30 000 000	1 000 000	-	31 000 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Upgrade of WWTW: Klapmuts	Ward 18	Dignified Living	25 000 000	55 000 020	1 000 000	81 000 020
Infrastructure Services	Water and Wastewater Services: Sanitation	Vehicles: Sanitation	WC024	Good Governance and Compliance	1 000 000	1 000 000	-	2 000 000
Infrastructure Services	Water and Wastewater Services: Water	Bulk Water Supply Pipe and Reservoir: Stellenbosch	Ward 13	Valley of Possibility	100 503 600	43 281 936	-	143 785 536
Infrastructure Services	Water and Wastewater Services: Water	Bulk Water Supply Pipe Line & Pumpstations: Franschhoek	Ward 1	Valley of Possibility	12 000 000	-	-	12 000 000
Infrastructure Services	Water and Wastewater Services: Water	Bulk Water Supply Pipe: Cloetesville/ Idas Valley	Ward 6	Valley of Possibility	4 000 000	24 000 000	-	28 000 000
Infrastructure Services	Water and Wastewater Services: Water	Bulk Water Upgrades Franschoek	Ward 1	Valley of Possibility	1 000 000	-	-	1 000 000
Infrastructure Services	Water and Wastewater Services: Water	Chlorination Installation: Upgrade	WC024	Valley of Possibility	500 000	250 000	-	750 000
Infrastructure Services	Water and Wastewater Services: Water	Furniture, Tools & Equipment: Water	Admin HQ	Dignified Living	200 000	200 000	200 000	600 000
Infrastructure Services	Water and Wastewater Services: Water	New Reservoir & Pipeline: Vlottenburg	Ward 20	Dignified Living	6 954 927	23 985 498	-	30 940 425
Infrastructure Services	Water and Wastewater Services: Water	Reservoirs and Dam Safety	WC024	Dignified Living	250 000	250 000	2 000 000	2 500 000
Infrastructure Services	Water and Wastewater Services: Water	Specialized Vehicles: Water	WC024	Good Governance and Compliance	1 000 000	-	-	1 000 000
Infrastructure Services	Water and Wastewater Services: Water	Uniepark & Helshoogte Storage and Supply scheme	WC024	Dignified Living	4 000 000	-	-	4 000 000
Infrastructure Services	Water and Wastewater Services: Water	Update Water Masterplan	WC024	Dignified Living	500 000	500 000	500 000	1 500 000
Infrastructure Services	Water and Wastewater Services: Water	Upgrade and Replace Water Meters	WC024	Dignified Living	3 000 000	3 000 000	3 000 000	9 000 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Upgrade of IdasValley WTP	Stellenbosch, Idasvalley,	Dignified Living	2 000 000	10 000 000	40 000 000	52 000 000
Infrastructure Services	Water and Wastewater Services: Water	Vehicles: Water	WC024	Good Governance and Compliance	1 000 000	-	-	1 000 000
Infrastructure Services	Water and Wastewater Services: Water	Water Conservation & Demand Management	WC024	Good Governance and Compliance	2 000 000	2 000 000	2 500 000	6 500 000
Infrastructure Services	Water and Wastewater Services: Water	Water Telemetry Upgrade	WC024	Good Governance and Compliance	3 250 000	1 500 000	1 500 000	6 250 000
Infrastructure Services	Water and Wastewater Services: Water	Waterpipe Replacement	WC024	Dignified Living	6 000 000	8 000 000	8 000 000	22 000 000
					470 181 540	**494 506 497**	**400 654 507**	**1 365 342 544**

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COMMUNITY AND PROTECTION SERVICES

Directorate	Department	Name	Region	Stategic Focus Area	Budget 2025 / 2026	Budget 2026 / 2027	Budget 2027 / 2028	MTREF Total
Community and Protection Services	Cemeteries	Calcatta Memorial Park	Ward 18	Dignified Living	48 820 550	3 500 000	8 000 000	60 320 550
Community and Protection Services	Cemeteries	Vehicle Fleet: Cemeteries	WC024	Good Governance and Compliance	-	1 000 000	1 000 000	2 000 000
Community and Protection Services	Community Development	Furniture, Tools & Equipment: Comm Development	Admin HQ	Good Governance and Compliance	50 000	50 000	60 000	160 000
Community and Protection Services	Community Development	Social Relief Distress Vehicle	WC024	Good Governance and Compliance	500 000	-	-	500 000
Community and Protection Services	Community Development	Upgrading: Early Childhood Development Centres on Municipal Land	WC024	Good Governance and Compliance	3 500 000	2 500 000	3 000 000	9 000 000
Community and Protection Services	Community Services: Library Services	Furniture, Tools & Equipment: Pniel Library	Admin HQ	Good Governance and Compliance	10 000	-	35 000	45 000
Community and Protection Services	Community Services: Library Services	Furniture, Tools and Equipment: Kayamandi	Admin HQ	Good Governance and Compliance	500 000	-	10 000	510 000
Community and Protection Services	Community Services: Library Services	Installation of Disabled Access toilets	WCO24	Dignified living	400 000	-	-	400 000
Community and Protection Services	Community Services: Library Services	Library Books	WC024	Good Governance and Compliance	200 000	200 000	210 000	610 000
Community and Protection Services	Community Services: Library Services	Vehicles	WC024	Good Governance and Compliance	400 000	-	300 000	700 000
Community and Protection Services	Disaster Management	Re tarring of the Stellenbosch fire station drill yard	WC024	Safe Valley	-	1 000 000	-	1 000 000
Community and Protection Services	Disaster Management	Vehicle fleet: Disaster Management	WC024	Safe Valley	600 000	-	-	600 000
Community and Protection Services	Environmental Management: Implementation	Furniture, Tools & Equipment: Air and Noise Control	Admin HQ	Good Governance and Compliance	100 000	-	-	100 000
Community and Protection Services	Environmental Management: Implementation	Furniture, Tools & Equipment: Environmental Management	Admin HQ	Good Governance and Compliance	150 000	200 000	-	350 000
Community and Protection Services	Environmental Management: Urban Forestry	Design and implement electronic Urban Forestry management tool	WC024	Green and Sustainable Valley	-	-	500 000	500 000
Community and Protection Services	Environmental Management: Urban Forestry	Fencing :Urban Forestry	WC024	Good Governance and Compliance	1 000 000	-	-	1 000 000
Community and Protection Services	Environmental Management: Urban Forestry	Furniture, Tools & Equipment: Urban Forestry	Admin HQ	Good Governance and Compliance	-	-	2 000 000	2 000 000
Community and Protection Services	Environmental Management: Urban Forestry	Specialized equipment: Urban Forestry	Admin HQ	Good Governance and Compliance	-	-	2 500 000	2 500 000
Community and Protection Services	Environmental Management: Urban Forestry	Urban Forestry: Purchasing of trailer	WC024	Good Governance and Compliance	-	1 000 000	-	1 000 000

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COMMUNITY AND PROTECTION SERVICES

Directorate	Department	Name	Region	Stategic Focus Area	Budget 2025 / 2026	Budget 2026 / 2027	Budget 2027 / 2028	MTREF Total
Community and Protection Services	Environmental Management: Urban Forestry	Vehicle Fleet : Urban Foestry	WC024	Good Governance and Compliance	-	1 200 000	-	1 200 000
Community and Protection Services	Fire and Rescue Services	Fire Station - Jamestown	Ward 21	Safe Valley	1 350 000	20 000 000	3 650 000	25 000 000
Community and Protection Services	Fire and Rescue Services	Furniture, Tools & Equipment: Fire	Admin HQ	Good Governance and Compliance	-	500 000	100 000	600 000
Community and Protection Services	Fire and Rescue Services	Rescue equipment	WC024	Safe Valley	-	1 000 000	-	1 000 000
Community and Protection Services	Fire and Rescue Services	Specialized Vehicles: Fire	WC024	Safe Valley	568 014	-	-	568 014
Community and Protection Services	Fire and Rescue Services	Vehicle fleet: Fire Services	WC024	Safe Valley	1 000 000	-	1 000 000	2 000 000
Community and Protection Services	Halls	Furniture, Tools & Equipment: Halls	Admin HQ	Good Governance and Compliance	150 000	200 000	250 000	600 000
Community and Protection Services	Halls	Upgrading of Halls	WC024	Dignified Living	1 000 000	1 000 000	500 000	2 500 000
Community and Protection Services	Halls	Vehicle Fleet: Halls	WC024	Good Governance and Compliance	500 000	500 000	500 000	1 500 000
Community and Protection Services	Law Enforcement and Security	Furniture, Tools & Equipment: Law Enforcement	Admin HQ	Good Governance and Compliance	-	-	200 000	200 000
Community and Protection Services	Law Enforcement and Security	Install and Upgrade CCTV/ LPR Cameras In WC024	WC024	Safe Valley	2 843 326	1 000 000	2 000 000	5 843 326
Community and Protection Services	Law Enforcement and Security	Security Systems and CCTV Cameras At Municipal Buildings	WC024	Safe Valley	1 000 000	1 000 000	850 000	2 850 000
Community and Protection Services	Law Enforcement and Security	Law Enforcement Tools and Equipment	Admin HQ	Safe Valley	-	-	750 000	750 000
Community and Protection Services	Law Enforcement and Security	Neighborhood Watch Safety equipment	WC024	Safe Valley	-	-	500 000	500 000
Community and Protection Services	Law Enforcement and Security	Security Upgrades	WC024	Safe Valley	-	-	250 000	250 000
Community and Protection Services	Law Enforcement and Security	Vehicle Fleet: Law Enforcement	WC024	Good Governance and Compliance	1 500 000	1 500 000	2 500 000	5 500 000
Community and Protection Services	Parks and Cemeteries	Beautification of Parks and Cemeteries	WC024	Green and Sustainable Valley	900 000	1 000 000	1 000 000	2 900 000
Community and Protection Services	Parks and Cemeteries	Fencing :Parks and Gardens	WC024	Safe Valley	1 000 000	1 000 000	1 000 000	3 000 000
Community and Protection Services	Parks and Cemeteries	Furniture, Tools & Equipment: Parks & Cemetries	Admin HQ	Good Governance and Compliance	-	300 000	200 000	500 000

FINAL CAPITAL BUDGET 2025-2028
COMMUNITY AND PROTECTION SERVICES

Directorate	Department	Name	Region	Stategic Focus Area	Budget 2025 / 2026	Budget 2026 / 2027	Budget 2027 / 2028	MTREF Total
Community and Protection Services	Parks and Cemeteries	Purchase of Specialised Vehicles	WC024	Good Governance and Compliance	-	1 200 000	-	1 200 000
Community and Protection Services	Parks and Cemeteries	Upgrading of Parks	WC024	Green and Sustainable Valley	1 031 963	200 000	-	1 231 963
Community and Protection Services	Parks and Cemeteries	Urban Greening: Beautification: Main Routes and Tourist Routes	WC024	Green and Sustainable Valley	100 000	200 000	-	300 000
Community and Protection Services	Parks and Cemeteries	Vehicle Fleet: Parks & Cemeteries	WC024	Good Governance and Compliance	1 000 000	-	-	1 000 000
Community and Protection Services	Protection Services	Furniture, Tools & Equipment	WC024	Good Governance and Compliance	400 000	-	400 000	800 000
Community and Protection Services	Sports Grounds and Picnic Sites	Fencing: Sport Grounds (WC024)	WC024	Safe Valley	1 200 000	1 300 000	-	2 500 000
Community and Protection Services	Sports Grounds and Picnic Sites	Furniture, Tools & Equipment: Sports	Admin HQ	Good Governance and Compliance	300 000	350 000	400 000	1 050 000
Community and Protection Services	Sports Grounds and Picnic Sites	Installation of cricket nets	WC024	Dignified Living	-	250 000	-	250 000
Community and Protection Services	Sports Grounds and Picnic Sites	Recreational Equipment Sport	WC024	Valley of Possibility	-	-	300 000	300 000
Community and Protection Services	Sports Grounds and Picnic Sites	Specialized Vehicles: Sports	WC024	Dignified Living	-	-	1 200 000	1 200 000
Community and Protection Services	Sports Grounds and Picnic Sites	Upgrade of netball courts	WC024	Dignified Living	-	-	-	-
Community and Protection Services	Sports Grounds and Picnic Sites	Upgrade of Sport Facilities	WC024	Dignified Living	2 960 870	3 000 000	3 500 000	9 460 870
Community and Protection Services	Sports Grounds and Picnic Sites	Upgrading of Swimming Pool	Ward 16	Dignified Living	200 000	-	200 000	400 000
Community and Protection Services	Traffic Services	Furniture, Tools & Equipment	WC024	Good Governance and Compliance	-	350 000	-	350 000
Community and Protection Services	Traffic Services	Furniture, Tools & Equipment: Traffic Services	Admin HQ	Good Governance and Compliance	-	-	200 000	200 000
Community and Protection Services	Traffic Services	Replacement of vehicles	WC024	Safe Valley	-	2 500 000	2 500 000	5 000 000
Community and Protection Services	Traffic Services	Specialized Vehicles: Traffic	WC024	Good Governance and Compliance	4 750 000	-	3 000 000	7 750 000
Community and Protection Services	Traffic Services	Traffic Fleet	WC024	Safe Valley	1 500 000	1 500 000	3 000 000	6 000 000
Community and Protection Services	Traffic Services	Traffic Offices	WC024	Safe Valley	100 000	-	-	100 000
					81 584 723	**50 500 000**	**47 565 000**	**179 649 723**

FINAL CAPITAL BUDGET 2025-2028

CORPORATE SERVICES

Directorate	Department	Name	Region	Stategic Focus Area	Budget 2025 / 2026	Budget 2026 / 2027	Budget 2027 / 2028	MTREF Total
Corporate Services	Information and Communications Technology (ICT)	Fibre Optic Implementation	Admin HQ	Good Governance and Compliance	4 000 000	3 000 000	2 500 000	9 500 000
Corporate Services	Information and Communications Technology (ICT)	ICT Cable Reticulation and Management	Admin HQ	Valley of Possibility	500 000	1 000 000	1 000 000	2 500 000
Corporate Services	Information and Communications Technology (ICT)	Purchase and Replacement of Computer/software and Peripheral devices	Admin HQ	Good Governance and Compliance	3 000 000	2 500 000	2 500 000	8 000 000
Corporate Services	Information and Communications Technology (ICT)	Server Storage expansion and upgrades	Admin HQ	Good Governance and Compliance	1 000 000	2 000 000	1 000 000	4 000 000
Corporate Services	Information and Communications Technology (ICT)	Upgrade and Expansion of IT Infrastructure Platforms	Admin HQ	Good Governance and Compliance	2 000 000	2 000 000	2 000 000	6 000 000
Corporate Services	Information and Communications Technology (ICT)	Upgrading Communication Network	Admin HQ	Safe Valley	1 500 000	750 000	2 250 000	4 500 000
Corporate Services	Properties and Municipal Building Maintenance	Airconditioners	WC024	Dignified Living	200 000	200 000	-	400 000
Corporate Services	Properties and Municipal Building Maintenance	Furniture, Tools & Equipment: Property Management	Admin HQ	Good Governance and Compliance	100 000	-	250 000	350 000
Corporate Services	Properties and Municipal Building Maintenance	Kayamandi: Upgrading of Makapula Hall	Ward 14	Dignified Living	2 875 000	-	-	2 875 000
Corporate Services	Properties and Municipal Building Maintenance	Structural Maintenance/Upgrade: Beltana	WC024	Valley of Possibility	26 345 000	17 500 000	-	43 845 000
Corporate Services	Properties and Municipal Building Maintenance	Upgrade Millenium Hall Pniel	Ward 3	Dignified Living	1 800 000	-	-	1 800 000
Corporate Services	Properties and Municipal Building Maintenance	Upgrading Fencing	WC024	Safe Valley	300 000	300 000	500 000	1 100 000
Corporate Services	Properties and Municipal Building Maintenance	Upgrading of New Office Space: Ryneveld Street	WC024	Valley of Possibility	1 500 000	500 000	-	2 000 000
Corporate Services	Properties and Municipal Building Maintenance	Upgrading: Admin Building and Community Halll	Franschhoek	Valley of Possibility	800 000	250 000	250 000	1 300 000
Corporate Services	Properties and Municipal Building Maintenance	Upgrading: Law Enforcement Offices	Admin HQ	Safe Valley	2 000 000	500 000	500 000	3 000 000
Corporate Services	Properties and Municipal Building Maintenance	Upgrading: Main Office Complex	Admin HQ	Valley of Possibility	1 000 000	250 000	250 000	1 500 000
Corporate Services	Properties and Municipal Building Maintenance	Upgrading: Municipal Court	Admin HQ	Safe Valley	2 000 000	500 000	500 000	3 000 000
					50 920 000	**31 250 000**	**13 500 000**	**95 670 000**

FINAL CAPITAL BUDGET 2025-2028

FINANCIAL SERVICES

Directorate	Department	Name	Region	Stategic Focus Area	Budget 2024 / 2025	Budget 2025 / 2026	Budget 2026 / 2027	MTREF Total
Financial Services	Financial Management Services	Furniture, Tools & Equipment: FS	Admin HQ	Good Governance and Compliance	100 000	100 000	90 000	290 000
Financial Services	Financial Management Services	Furniture, Tools & Equipment: Rev n Exp	Admin HQ	Good Governance and Compliance	150 000	150 000	80 000	380 000
Financial Services	Financial Management Services	Furniture, Tools & Equipment: SCM	Admin HQ	Good Governance and Compliance	150 000	150 000	80 000	380 000
Financial Services	Financial Management Services	Vehicle Fleet: FMS	Admin HQ	Good Governance and Compliance	3 400 000	1 000 000	-	4 400 000
Financial Services	Financial Management Stores	Upgrade Municipal Stores	Admin HQ	Good Governance and Compliance	500 000	1 000 000	1 000 000	2 500 000
					4 300 000	**2 400 000**	**1 250 000**	**7 950 000**

O: LEGISLATION COMPLIANCE

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

- Budget and Treasury Office - A Budget Office and Treasury Office has been established in accordance with the MFMA.
- Budgeting - The annual budget is prepared in accordance with the requirements prescribed by National Treasury and the MFMA.
- Financial reporting - 100% compliance with regards to monthly, quarterly and annual reporting to the Executive Mayor, Mayoral Committee, Council, Provincial and National Treasury.
- Annual Report - The annual report is prepared in accordance with the MFMA and National Treasury requirements

P: OTHER SUPPORTING DOCUMENTS

1. Additional information/schedules in accordance with the budget and reporting regulations:

SA1 - Supporting detail to Budgeted Financial Performance
SA2 - Matrix Financial Performance Budget (revenue source/expenditure type and type)
SA3 - Supporting detail to Budgeted Financial Position
SA4 - Reconciliation of IDP strategic objectives and budget (revenue)
SA5 - Reconciliation of IDP strategic objectives and budget (operational expenditure)
SA6 - Reconciliation of IDP strategic objectives and budget (capital expenditure)
SA7 - Measurable Performance Objectives
SA8 - Performance indicators and benchmarks
SA9 - Social, economic and demographic statistics and assumptions
SA10 - Funding measurement
SA11 - Property Rates Summary
SA12a- Property rates by category (2024/2025)
SA12b- Property rates by category (2025/2026)
SA13a Service Tariffs by category
SA13b Service Tariffs by category-explanatory
SA14 - Household bills
SA15 - Investment particulars by type
SA16 - Investment particulars by maturity
SA17 - Borrowing
SA18 - Transfers and grant receipts
SA19 - Expenditure on transfers and grant programme
SA20 - Reconciliation of transfers grant receipts and unspent funds
SA21 - Transfers and grants made by the municipality
SA22 - Summary councillor and staff benefits
SA23 - Salaries, allowances & benefits (political office bearers/councilors/senior managers)
SA24 - Summary of personnel numbers
SA25 - Consolidated budgeted monthly revenue and expenditure
SA26 - Budgeted monthly revenue and expenditure (municipal vote)
SA27 - Budgeted monthly revenue and expenditure (functional classification)
SA28 - Budgeted monthly capital expenditure (municipal vote)
SA29 - Budgeted monthly capital expenditure (functional classification)
SA30 - Budgeted monthly cash flow

SA31 - Not applicable

SA32 - List of external mechanism

SA33 - Contracts having future budgetary implications

SA34a- Capital expenditure on new asset class

SA34b- Capital expenditure on the renewal of existing assets by asset class

SA34c- Repairs and maintenance expenditure by asset class

SA34d- Depreciation by asset class

SA34e- Capital expenditure on the upgrading of existing assets by asset class

SA35 - Future financial implications of the capital budget

SA36 - Detailed Capital Budget

SA37 - Projects delayed from previous financial years

SA38 - Consolidated detailed operational projects

WC024 Stellenbosch - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description R thousand	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
REVENUE ITEMS:											
Non-exchange revenue by source											
Property rates	6										
Total Property Rates		473 203	487 194	478 237	557 432	557 432	557 432	441 973	622 115	659 628	699 413
less Revenue Foregone ***(exemptions, reductions and rebates and***		51 233	35 175	(6 217)	48 315	48 315	48 315	(50 631)	50 465	53 493	56 702
Net Property Rates		**421 969**	**452 019**	**484 454**	**509 116**	**509 116**	**509 116**	**492 603**	**571 651**	**606 136**	**642 710**
Exchange revenue service charges											
Service charges - Electricity	6										
Total Service charges - Electricity		766 969	793 305	889 345	1 044 360	1 094 360	1 094 360	940 341	1 231 528	1 386 937	1 562 019
less Revenue Foregone ***(in excess of 50 kwh per indigent household per***		–	–	–	–	–	–	–	–	–	–
less Cost of Free Basic Services (50 kwh per indigent household per		10 538	13 321	14 759	14 655	14 655	14 655	20 319	15 579	16 563	17 608
Net Service charges - Electricity		**756 431**	**779 984**	**874 586**	**1 029 705**	**1 079 705**	**1 079 705**	**920 022**	**1 215 949**	**1 370 374**	**1 544 412**
Service charges - Water	6										
Total Service charges - Water		162 494	183 244	228 809	200 326	187 708	187 708	182 860	206 950	219 367	232 529
less Revenue Foregone ***(in excess of 6 kilolitres per indigent household per***		–	–	–	–	–	–	–	–	–	–
less Cost of Free Basic Services (6 kilolitres per indigent household per		15 664	21 106	25 539	17 804	5 186	5 186	(10 102)	5 497	5 827	6 177
Net Service charges - Water		**146 830**	**162 138**	**203 271**	**182 522**	**182 522**	**182 522**	**192 962**	**201 453**	**213 540**	**226 353**
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		110 842	116 346	125 497	133 656	133 456	133 456	104 840	143 438	152 045	161 167
less Revenue Foregone ***(in excess of free sanitation service to indigent***		–	–	–	–	–	–	–	–	–	–
less Cost of Free Basic Services (free sanitation service to indigent		8 557	9 607	10 545	10 885	10 685	10 685	(12 675)	11 326	12 005	12 726
Net Service charges - Waste Water Management		**102 285**	**106 739**	**114 952**	**122 772**	**122 772**	**122 772**	**117 515**	**132 113**	**140 040**	**148 442**
Service charges - Waste Management	6										
Total refuse removal revenue		81 495	85 899	92 052	109 675	122 939	122 939	69 233	174 396	203 530	250 160
Total landfill revenue		3 157	3 938	4 274	5 406	5 406	5 406	3 433	5 779	6 178	6 604
less Revenue Foregone ***(in excess of one removal a week to indigent***		–	–	–	–	–	–	–	–	–	–
less Cost of Free Basic Services (removed once a week to indigent		–	–	–	–	18 264	18 264	(21 219)	67 385	89 137	127 873
Net Service charges - Waste Management		**84 652**	**89 837**	**96 327**	**115 082**	**110 082**	**110 082**	**93 886**	**112 789**	**120 572**	**128 891**
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	340 874	347 682	369 228	380 411	379 813	379 813	323 644	428 933	437 682	460 674
Pension and UIF Contributions		55 921	59 000	70 755	78 362	78 362	78 362	62 561	83 455	87 092	92 318
Medical Aid Contributions		25 682	27 108	29 853	32 421	32 421	32 421	26 754	34 528	35 695	37 836
Overtime		42 035	42 458	58 538	50 904	50 904	50 904	41 307	54 212	57 465	60 913
Performance Bonus		25 883	27 339	29 299	33 176	33 176	33 176	28 448	35 332	36 802	39 010
Motor Vehicle Allowance		9 473	8 857	9 837	13 636	13 636	13 636	8 466	14 522	15 376	16 299
Cellphone Allowance		1 884	2 172	2 274	3 175	3 175	3 175	1 909	3 381	3 584	3 799
Housing Allowances		2 798	2 716	2 744	3 433	3 433	3 433	3 376	3 656	3 828	4 058
Other benefits and allowances		20 714	24 259	19 414	20 423	20 423	20 423	15 493	21 751	23 056	24 439

Description R thousand	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Payments in lieu of leave		294	–	–	–	–	–	–	–	–	–
Long service awards		–	5 150	5 193	2 551	2 551	2 551	3 467	5 852	6 203	6 575
Post-retirement benefit obligations	4	22 694	(5 362)	32 034	35 448	30 448	30 448	52	41 332	43 812	46 440
Entertainment		1	–	–	–	–	–	–	–	–	–
Scarcity		738	807	2 640	1 612	1 612	1 612	1 105	1 717	1 820	1 929
Acting and post related allowance		564	593	470	905	905	905	428	964	1 022	1 083
In kind benefits		–	–	–	–	–	–	–	–	–	–
sub-total	5	**549 555**	**542 779**	**632 279**	**656 455**	**650 857**	**650 857**	**517 010**	**729 635**	**753 435**	**795 372**
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–	–
Total Employee related costs	1	**549 555**	**542 779**	**632 279**	**656 455**	**650 857**	**650 857**	**517 010**	**729 635**	**753 435**	**795 372**
Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		217 197	230 502	204 044	246 369	217 427	217 427	177 226	225 715	232 486	237 136
Lease amortisation		1 496	1 175	379	1 222	2 276	2 276	181	246	253	258
Capital asset impairment		2 723	1 573	2 756	1 816	–	–	629	–	–	–
Total Depreciation and amortisation	1	**221 416**	**233 250**	**207 180**	**249 408**	**219 703**	**219 703**	**178 036**	**225 960**	**232 739**	**237 394**
Bulk purchases - electricity											
Electricity Bulk Purchases		528 012	521 012	626 176	714 397	714 397	714 397	569 740	805 126	907 377	1 022 613
Total bulk purchases	1	**528 012**	**521 012**	**626 176**	**714 397**	**714 397**	**714 397**	**569 740**	**805 126**	**907 377**	**1 022 613**
Transfers and grants											
Cash transfers and grants		13 364	13 494	15 566	15 833	16 733	16 733	14 470	17 613	18 446	19 247
Non-cash transfers and grants		–	4 265	5 758	4 906	4 906	4 906	2 326	5 018	5 241	5 372
Total transfers and grants	1	**13 364**	**17 758**	**21 324**	**20 739**	**21 639**	**21 639**	**16 796**	**22 631**	**23 687**	**24 618**
Contracted services											
Outsourced Services		97 723	120 227	130 355	138 318	151 552	151 552	110 873	149 823	154 674	150 612
Consultants and Professional Services		27 629	26 705	23 810	35 930	37 705	37 705	9 968	31 490	78 428	81 915
Contractors		82 881	83 230	121 923	123 185	134 686	134 686	73 170	147 068	148 694	143 599
sub-total	1	**208 232**	**230 163**	**276 088**	**297 434**	**323 943**	**323 943**	**194 012**	**328 381**	**381 797**	**376 126**
Operational Costs											
Collection costs		2 420	1 832	2 100	3 857	3 857	3 857	1 340	3 375	3 510	3 650
Contributions to 'other' provisions		57 999	(69 694)	584	2 845	2 845	2 845	–	2 902	2 960	3 019
Audit fees		5 414	8 105	8 318	9 439	10 169	10 169	9 179	9 628	9 820	10 017
Other Operational Costs	3										
Operating Leases		14 991	9 292	6 146	11 447	12 492	12 492	8 573	11 782	12 029	12 280
Operational Cost		105 639	121 549	121 643	142 297	148 955	148 955	113 155	171 812	183 866	192 437
Statutory Payments other than Income Taxes		–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–
Total Operational Costs	1	**186 462**	**71 085**	**138 791**	**169 885**	**178 319**	**178 319**	**132 247**	**199 498**	**212 185**	**221 404**
Repairs and Maintenance by Expenditure Item	8										
Employee related costs		(2)	–	–	–	–	–	–	–	–	–
Inventory Consumed (Project Maintenance)		1 162	22 903	27 957	–	32 670	32 670	22 483	–	–	–

Description R thousand	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Contracted Services		62 727	62 089	95 767	–	97 347	97 347	50 475	–	–	–
Other Expenditure		29	–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	9	63 917	84 992	123 724	–	130 017	130 017	72 959	–	–	–
Inventory Consumed											
Inventory Consumed - Water		–	–	–	42 054	42 054	42 054	–	43 904	45 880	47 027
Inventory Consumed - Other		38 758	32 922	29 202	70 588	68 783	68 783	31 782	79 061	82 000	87 100
Total Inventory Consumed & Other Material		**38 758**	**32 922**	**29 202**	**112 641**	**110 837**	**110 837**	**31 782**	**122 965**	**127 879**	**134 127**
check		63 917	84 992	123 724	–	130 017	130 017		–	–	–

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)

2. Must reconcile to supporting documentation on staff salaries

3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)

4. Expenditure to meet any 'unfunded obligations'

5 This sub-total must agree with the total on SA22, but excluding councillor and board member items

6. Include a note for each revenue item that is affected by 'revenue foregone'

7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)

8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.

9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

10. Only applicable to municipalities that have adopted the 'revaluation method' in GRAP 17. The aim is to prevent overstating 'depreciation and asset impairment'

WC024 Stellenbosch - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

R thousand	1	Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	Vote 2 - PLANNING AND DEVELOPMENT SERVICES	Vote 3 - INFRASTRUCTURE SERVICES	Vote 4 - COMMUNITY AND PROTECTION SERVICES	Vote 5 - CORPORATE SERVICES	Vote 6 - FINANCIAL SERVICES	Total
Revenue								
Exchange Revenue								
Service charges - Electricity		–	–	1 215 949	–	–	–	**1 215 949**
Service charges - Water		–	–	201 453	–	–	–	**201 453**
Service charges - Waste Water Management		–	–	132 113	–	–	–	**132 113**
Service charges - Waste Management		–	–	112 789	–	–	–	**112 789**
Sale of Goods and Rendering of Services		–	9 464	3	8 328	6 367	1 429	**25 591**
Agency services		–	–	–	3 961	–	–	**3 961**
Interest		–	–	–	–	–	–	**–**
Interest earned from Receivables		–	–	18 972	–	–	–	**18 972**
Interest earned from Current and Non Current Assets		–	–	–	–	–	63 980	**63 980**
Dividends		–	–	–	–	–	–	**–**
Rent on Land		–	–	–	–	–	–	**–**
Rental from Fixed Assets		–	8 728	–	695	4 826	–	**14 249**
Licence and permits		–	188	–	8 403	4	159	**8 754**
Special rating levies		–	188	–	8 403	4	159	**8 754**
Operational Revenue		–	13	48 230	6 389	1 661	2 939	**59 231**
Non-Exchange Revenue								
Property rates		–	–	–	–	–	560 221	**560 221**
Surcharges and Taxes		–	–	–	–	–	–	**–**
Fines, penalties and forfeits		–	100	–	170 472	–	2 831	**173 403**
Licences or permits		–	–	–	–	–	–	**–**
Transfer and subsidies - Operational		2 412	9 057	156 145	11 263	1 032	80 676	**260 585**
Interest		–	–	–	–	–	3 426	**3 426**
Fuel Levy		–	–	–	–	–	–	**–**
Service charges		–	–	3 214	–	–	–	**3 214**
Gains on disposal of Assets		–	–	–	–	–	–	**–**
Other Gains		–	–	–	–	–	–	**–**
Discontinued Operations		–	–	–	–	–	–	**–**
Total Revenue (excluding capital transfers and contribution		**2 412**	**27 736**	**1 888 868**	**217 915**	**13 896**	**715 819**	**2 866 646**
Expenditure								
Employee related costs		17 093	66 196	236 002	230 796	106 221	73 326	**729 635**
Remuneration of councillors		–	–	–	–	24 593	–	**24 593**
Bulk purchases - electricity		–	–	805 126	–	–	–	**805 126**
Inventory consumed		165	2 272	98 817	19 474	1 295	943	**122 965**
Debt impairment		–	1 908	33 665	44 519	–	(2 803)	**77 289**
Depreciation and amortisation		114	10 415	176 641	19 553	16 825	2 413	**225 960**
Interest		–	–	74 491	–	3 158	–	**77 649**
Contracted services		4 423	35 973	153 922	111 017	15 020	8 026	**328 381**
Transfers and subsidies		–	8 583	–	14 048	–	–	**22 631**
Irrecoverable debts written off		–	684	7 487	115 753	–	2 800	**126 724**
Operational costs		1 899	4 777	50 502	13 233	69 839	48 450	**188 699**

R thousand	1	Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	Vote 2 - PLANNING AND DEVELOPMENT SERVICES	Vote 3 - INFRASTRUCTURE SERVICES	Vote 4 - COMMUNITY AND PROTECTION SERVICES	Vote 5 - CORPORATE SERVICES	Vote 6 - FINANCIAL SERVICES	Total
Losses on disposal of Assets		–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–
Total Expenditure		**23 693**	**130 807**	**1 636 653**	**568 393**	**236 952**	**133 154**	**2 729 652**
Surplus/(Deficit)		**(21 281)**	**(103 071)**	**252 216**	**(350 478)**	**(223 056)**	**582 666**	**136 995**
Transfers and subsidies - capital (monetary allocations)		–	**24 212**	**73 903**	**300**	**–**	**–**	**98 415**
Transfers and subsidies - capital (in-kind)		–	**–**	**–**	**–**	**–**	**–**	**–**
Surplus/(Deficit) after capital transfers & contributions		–	**–**	**–**	**–**	**–**	**–**	**–**
Income Tax		**(21 281)**	**(78 859)**	**326 119**	**(350 178)**	**(223 056)**	**582 666**	**235 410**

WC024 Stellenbosch - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
ASSETS											
Trade and other receivables from exchange transactions											
Electricity		116 482	165 835	193 854	249 649	163 586	163 586	179 855	222 472	229 962	238 144
Water		135 734	158 442	201 197	160 164	160 164	160 164	206 814	166 336	166 789	167 387
Waste		36 940	47 654	59 731	51 946	48 678	48 678	64 938	46 993	46 902	46 829
Waste Water		32 279	40 323	50 819	54 116	54 116	54 116	53 938	59 501	71 536	73 012
Other trade receivables from exchange transactions		59 371	75 853	78 041	68 358	68 358	68 358	76 831	62 723	62 474	62 325
Gross: Trade and other receivables from exchange transactions		**380 806**	**488 108**	**583 641**	**584 233**	**494 902**	**494 902**	**582 377**	**558 025**	**577 663**	**587 697**
Less: Impairment for debt		**(193 528)**	**(240 404)**	**(301 060)**	**(301 165)**	**(301 165)**	**(301 165)**	**(301 060)**	**(334 108)**	**(335 576)**	**(336 464)**
Impairment for Electricity		(7 601)	(10 835)	(12 770)	(15 636)	(15 636)	(15 636)	(12 770)	(16 688)	(16 736)	(16 763)
Impairment for Water		(92 747)	(116 392)	(153 116)	(129 987)	(129 987)	(129 987)	(153 116)	(139 359)	(139 780)	(140 025)
Impairment for Waste		(29 359)	(39 267)	(50 881)	(60 094)	(60 094)	(60 094)	(50 881)	(71 231)	(71 732)	(72 023)
Impairment for Waste Water		(24 146)	(30 805)	(38 654)	(46 126)	(46 126)	(46 126)	(38 654)	(54 319)	(54 688)	(54 902)
Impairment for other trade receivalbes from exchange transactions		(39 675)	(43 104)	(45 639)	(49 321)	(49 321)	(49 321)	(45 639)	(52 511)	(52 640)	(52 751)
Total net Trade and other receivables from Exchange Trx		**187 278**	**247 704**	**282 581**	**283 068**	**193 737**	**193 737**	**281 317**	**223 917**	**242 087**	**251 232**
Receivables from non-exchange transactions											
Property rates		44 296	7 609	66 436	71 149	71 149	71 149	80 998	94 641	95 533	97 178
Less: Impairment of Property rates		(32 127)	2 430	(37 162)	(36 176)	(36 176)	(36 176)	(37 162)	(37 244)	(37 292)	(37 320)
Net Property rates		**12 169**	**10 039**	**29 274**	**34 973**	**34 973**	**34 973**	**43 836**	**57 397**	**58 241**	**59 858**
Other receivables from non-exchange transactions		204 947	237 925	239 185	270 065	270 065	270 065	328 591	279 134	280 013	280 061
Impairment for other receivalbes from non-exchange transactions		(155 516)	(196 037)	(180 782)	(277 473)	(277 473)	(277 473)	(180 782)	(321 073)	(323 035)	(324 174)
Net other receivables from non-exchange transactions		**49 431**	**41 888**	**58 403**	**(7 407)**	**(7 407)**	**(7 407)**	**147 808**	**(41 938)**	**(43 022)**	**(44 113)**
Total net Receivables from non-exchange transactions		**61 600**	**51 927**	**87 677**	**27 565**	**27 565**	**27 565**	**191 644**	**15 459**	**15 219**	**15 745**
Inventory											
Water											
Opening Balance		1 907	**1 890**	**2 563**	**2 866**	**2 866**	**2 866**	**2 866**	3 458	**2 828**	**2 248**
System Input Volume		**(17)**	**673**	**303**	**42 054**	**42 054**	**42 054**	**–**	**43 904**	**45 880**	**47 027**
Water Treatment Works		–	–	–	–	–	–	–	–	–	–
Bulk Purchases		(17)	673	303	42 054	42 054	42 054	–	43 904	45 880	47 027
Natural Sources		–	–	–	–	–	–	–	–	–	–
Authorised Consumption	6	**–**	**–**	**–**	**(42 054)**	**(42 054)**	**(42 054)**	**–**	**(43 904)**	**(45 880)**	**(47 027)**
Billed Authorised Consumption		**–**	**–**	**–**	**(42 054)**	**(42 054)**	**(42 054)**	**–**	**(43 904)**	**(45 880)**	**(47 027)**
Billed Metered Consumption		**–**	**–**	**–**	**(42 054)**	**(42 054)**	**(42 054)**	**–**	**(43 904)**	**(45 880)**	**(47 027)**
Free Basic Water		–	–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–	–
Revenue Water		–	–	–	(42 054)	(42 054)	(42 054)	–	(43 904)	(45 880)	(47 027)
Billed Unmetered Consumption		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Free Basic Water		–	–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–	–
Revenue Water		–	–	–	–	–	–	–	–	–	–
UnBilled Authorised Consumption		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Unbilled Metered Consumption		–	–	–	–	–	–	–	–	–	–
Unbilled Unmetered Consumption		–	–	–	–	–	–	–	–	–	–
Water Losses		**–**	**–**	**–**	**(680)**	**(680)**	**(680)**	**–**	**(630)**	**(580)**	**(540)**
Apparent losses		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Unauthorised Consumption		–	–	–	–	–	–	–	–	–	–
Customer Meter Inaccuracies		–	–	–	–	–	–	–	–	–	–
Real losses		**–**	**–**	**–**	**(680)**	**(680)**	**(680)**	**–**	**(630)**	**(580)**	**(540)**
Leakage on Transmission and Distribution Mains		–	–	–	–	–	–	–	–	–	–
Leakage and Overflows at Storage Tanks/Reservoirs		–	–	–	–	–	–	–	–	–	–
Leakage on Service Connections up to the point of Customer Mete		–	–	–	–	–	–	–	–	–	–
Data Transfer and Management Errors		–	–	–	–	–	–	–	–	–	–
Unavoidable Annual Real Losses		–	–	–	(680)	(680)	(680)	–	(630)	(580)	(540)
Non-revenue Water		**–**	**–**	**–**	**(680)**	**(680)**	**(680)**	**–**	**(630)**	**(580)**	**(540)**
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–
Closing Balance Water		**1 890**	**2 563**	**2 866**	**2 186**	**2 186**	**2 186**	**2 866**	**2 828**	**2 248**	**1 708**
Agricultural											
Opening Balance		–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–
Issues	7	–	–	–	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–
Closing balance - Agricultural		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Consumables											
Standard Rated											
Opening Balance		564	**875**	**624**	**2 289**	**2 289**	**2 289**	**2 289**	541	**549**	**549**
Acquisitions		6 365	2 857	4 741	5 382	5 382	5 382	11 892	5 573	5 609	7 270
Issues	7	(5 909)	(2 907)	(3 056)	(5 382)	(6 483)	(6 483)	(3 345)	(5 565)	(5 609)	(7 270)
Adjustments	8	(146)	163	3	–	–	–	–	–	–	–
Write-offs	9	–	(364)	(23)	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Standard Rated		**875**	**624**	**2 289**	**2 289**	**1 188**	**1 188**	**10 835**	**549**	**549**	**549**
Zero Rated											
Opening Balance		13	**(75)**	**(72)**	**(47)**	**(47)**	**(47)**	**(47)**	(1 190)	**(1 190)**	**(1 190)**
Acquisitions		131	247	308	31 560	31 560	31 560	407	37 602	39 228	40 928
Issues	7	(219)	(245)	(283)	(31 560)	(26 975)	(26 975)	(293)	(37 602)	(39 228)	(40 928)
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Zero Rated		**(75)**	**(72)**	**(47)**	**(47)**	**4 538**	**4 538**	**67**	**(1 190)**	**(1 190)**	**(1 190)**
Finished Goods											
Opening Balance		–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–
Issues	7	–	–	–	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–	–

Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–
Closing balance - Finished Goods		–	–	–	–	–	–	–	–	–	–
Materials and Supplies											
Opening Balance		27 064	**2 919**	**9 937**	**10 111**	**10 111**	**10 111**	**10 111**	8 895	**8 895**	**8 895**
Acquisitions		8 449	36 684	26 040	33 645	33 645	33 645	42 489	35 895	37 162	38 903
Issues	7	(32 630)	(29 770)	(25 863)	(33 645)	(35 325)	(35 325)	(28 144)	(35 895)	(37 162)	(38 903)
Adjustments	8	36	104	(3)	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	(787)	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–
Closing balance - Materials and Supplies		**2 919**	**9 937**	**10 111**	**10 111**	**8 431**	**8 431**	**23 669**	**8 895**	**8 895**	**8 895**
Work-in-progress											
Opening Balance		–	–	–	–	–	–	–	–	–	–
Materials		–	–	–	–	–	–	–	–	–	–
Transfers		–	–	–	–	–	–	–	–	–	–
Closing balance - Work-in-progress		–	–	–	–	–	–	–	–	–	–
Housing Stock											
Opening Balance		9 625	**9 275**	**9 100**	**8 050**	**8 050**	**8 050**	**8 050**	9 100	**9 100**	**9 100**
Acquisitions		–	–	–	–	–	–	–	–	–	–
Transfers		–	–	–	–	–	–	–	–	–	–
Sales		(350)	(175)	(1 050)	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–
Closing Balance - Housing Stock		**9 275**	**9 100**	**8 050**	**8 050**	**8 050**	**8 050**	**8 050**	**9 100**	**9 100**	**9 100**
Land											
Opening Balance		14 147	**14 147**	**–**	**–**	**–**	**–**	**–**	14 147	**14 147**	**14 147**
Acquisitions		–	–	–	–	–	–	–	–	–	–
Sales		–	–	–	–	–	–	–	–	–	–
Adjustments		–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	(14 147)	–	–	–	–	–	–	–	–
Transfers		–	–	–	–	–	–	–	–	–	–
Closing Balance - Land		**14 147**	**–**	**–**	**–**	**–**	**–**	**–**	**14 147**	**14 147**	**14 147**
Closing Balance - Inventory & Consumables		**29 030**	**22 152**	**23 268**	**22 588**	**24 393**	**24 393**	**45 487**	**34 328**	**33 748**	**33 208**
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		7 609 961	7 370 526	7 768 906	8 977 860	8 904 683	8 904 683	8 018 813	9 542 700	9 547 402	9 418 438
Leases recognised as PPE	3	–	–	0	–	–	–	(8)	–	–	–
Less: Accumulated depreciation		(2 055 852)	(2 158 062)	(2 348 628)	(2 739 442)	(2 711 733)	(2 711 733)	(2 508 716)	(2 937 099)	(2 943 860)	(2 948 502)
Total Property, plant and equipment (PPE)	2	**5 554 109**	**5 212 464**	**5 420 278**	**6 238 418**	**6 192 950**	**6 192 950**	**5 510 088**	**6 605 601**	**6 603 542**	**6 469 936**
LIABILITIES											
Current liabilities - Financial liabilities											
Short term loans (other than bank overdraft)		–	–	–	–	–	–	–	–	–	–
Current portion of long-term liabilities		51 902	55 047	69 853	62 457	62 457	62 457	35 914	62 457	62 457	62 457
Total Current liabilities - Financial liabilities		**51 902**	**55 047**	**69 853**	**62 457**	**62 457**	**62 457**	**35 914**	**62 457**	**62 457**	**62 457**
Trade and other payables											
Trade and other payables from exchange transactions		267 902	321 390	318 316	308 387	343 919	343 919	95 960	334 833	335 575	335 266
Other trade payables from exchange transactions		4 848	(4 446)	–	–	–	–	–	–	–	–
Trade payables from Non-exchange transactions: Unspent conditional		24 931	32 058	38 296	21 332	(4 691)	(4 691)	80 281	(4 691)	(4 671)	(4 691)
Trade payables from Non-exchange transactions: Other		–	–	340	(97)	53	53	340	53	53	53
VAT		–	946 859	1 127 087	10 699	16 263	16 263	1 309 883	24 721	24 279	25 298
Total Trade and other payables	2	**297 681**	**1 295 861**	**1 484 039**	**340 320**	**355 544**	**355 544**	**1 486 465**	**354 916**	**355 235**	**355 926**
Non current liabilities - Financial liabilities											
Borrowing	4	426 834	446 903	514 496	719 941	638 786	638 786	514 496	774 591	761 445	626 758
Other financial liabilities		2 118	695	0	695	695	695	0	695	695	695
Total Non current liabilities - Financial liabilities		**428 952**	**447 598**	**514 496**	**720 635**	**639 481**	**639 481**	**514 496**	**775 285**	**762 140**	**627 452**
Non current liabilities - Long Term portion of trade payables											
Elelctricty Bulk Purchases		–	–	–	–	–	–	–	–	–	–
Payables and Accruals - General		–	–	–	–	–	–	–	–	–	–
Water Bulk Purchases		–	–	–	–	–	–	–	–	–	–
Municipal Debt Relief		–	–	–	–	–	–	–	–	–	–
Total Non current liabilities - Long Term portion of trade payables		–	–	–	–	–	–	–	–	–	–
Provisions											
Retirement benefits		–	–	–	–	–	–	–	–	–	–
List other major provision items											
Refuse landfill site rehabilitation		160 533	95 422	106 740	123 918	123 918	123 918	106 740	136 194	136 807	137 452
Other		24 607	24 816	26 134	24 816	24 816	24 816	26 134	24 816	24 816	24 816
Total Provisions		**185 140**	**120 238**	**132 874**	**148 734**	**148 734**	**148 734**	**132 874**	**161 010**	**161 623**	**162 268**
CHANGES IN NET ASSETS											
Accumulated surplus/(deficit)											
Accumulated surplus/(deficit) - opening balance		5 230 326	5 383 644	5 589 788	5 573 258	5 573 258	5 573 258	5 730 988	6 041 873	6 041 873	6 041 873
GRAP adjustments		–	–	–	–	–	–	–	–	–	–
Restated balance		5 230 326	5 383 644	5 589 788	5 573 258	5 573 258	5 573 258	5 730 988	6 041 873	6 041 873	6 041 873
Surplus/(Deficit)		102 840	251 832	224 968	119 542	198 320	198 320	814 515	226 656	304 280	368 438
Transfers to/from Reserves		–	(24 221)	(84 968)	274 795	274 795	274 795	–	(317 740)	(315 802)	(306 214)
Depreciation offsets		–	–	–	–	–	–	–	–	–	–
Other adjustments		41 082	(21 507)	–	–	–	–	9	–	–	–
Accumulated Surplus/(Deficit)	1	**5 374 248**	**5 589 748**	**5 729 788**	**5 967 595**	**6 046 373**	**6 046 373**	**6 545 512**	**5 950 789**	**6 030 352**	**6 104 097**
Reserves											
Housing Development Fund		9 396	–	–	9 396	9 396	9 396	–	9 396	9 396	9 396
Capital replacement		(58 580)	176 826	261 795	(185 760)	(185 760)	(185 760)	261 796	131 980	130 042	120 454
Self-insurance		9 885	9 885	9 885	9 885	9 885	9 885	9 885	9 885	9 885	9 885
Other reserves		211 185	–	–	211 185	211 185	211 185	–	211 185	211 185	211 185
Revaluation		–	–	–	–	–	–	–	–	–	–
Total Reserves	2	**171 887**	**186 712**	**271 680**	**44 707**	**44 707**	**44 707**	**271 681**	**362 447**	**360 509**	**350 921**
TOTAL COMMUNITY WEALTH/EQUITY	2	**5 546 135**	**5 776 460**	**6 001 468**	**6 012 302**	**6 091 081**	**6 091 081**	**6 817 194**	**6 313 236**	**6 390 861**	**6 455 019**

WC024 Stellenbosch - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

R thousand	Ref	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
SFA 3 - Safe Valley		173 403	180 748	184 704
SFA 4 - Dignified Living		1 665 518	1 847 991	2 051 837
SFA 5 - Good Governance and Compliance		1 128 816	1 247 179	1 296 713
Allocations to other priorities	2			
Total Revenue (excluding capital transfers and contrit	1	**2 967 736**	**3 275 918**	**3 533 254**

WC024 Stellenbosch - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

R thousand	Ref	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Green and Sustainable Valley		5 532	5 684	5 841
Valley of Possibility		99 407	107 296	105 931
Dignified Living		376 066	426 661	436 581
Safe Valley		194 087	202 487	211 208
Good Governance and Compliance		2 065 989	2 229 510	2 405 255
Allocations to other priorities				
Total Expenditure	1	**2 741 081**	**2 971 638**	**3 164 816**

WC024 Stellenbosch - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

R thousand	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Green and Sustainable Valley	37 524	47 287	18 048
Valley of Possibility	225 699	184 466	130 951
Dignified Living	278 268	322 537	278 495
Safe Valley	38 311	50 940	55 000
Good Governance and Compliance	62 688	41 962	36 234
Allocations to other priorities			
Total Capital Expenditure	**642 490**	**647 192**	**518 728**

WC024 Stellenbosch - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Vote 1 - Municipal Manager										
Function 1 - Budget Performance										
Sub-function 1 - Capital Expenditure		44 000	40 000	40 000	40 000	40 000	40 000	100 000	60 000	60 000
Insert measure/s description										
Sub-function 2 - Operational Expenditure		25 972 966	26 015 794	16 463 100	17 202 891	17 694 235	17 694 235	23 693 262	22 484 828	23 760 693
Insert measure/s description										
Sub-function 3 - Operational Revenue		550 000	550 000	-	-	-	-	2 412 150	-	-
Insert measure/s description										
Vote 2 - Planning and Economic Development										
Function 1 - Budget Performance										
Sub-function 1 - Capital Expenditure		17 209 720	12 665 281	4 619 500	20 244 000	13 159 479	13 159 479	35 403 912	68 475 434	55 698 478
Insert measure/s description										
Sub-function 2 - Operational Expenditure		81 551 338	85 666 333	88 000 618	98 091 073	15 713 982	15 713 982	130 807 404	180 603 716	183 532 213
Insert measure/s description										
Sub-function 3 - Operational Revenue		36 975 990	20 611 707	24 008 548	33 903 257	40 244 102	40 244 102	51 760 136	143 448 690	136 806 781
Insert measure/s description										
Vote 3 - Community & Protection										
Function 1 - Budget Performance										
Sub-function 1 - Capital Expenditure		38 617 860	29 774 772	37 114 547	71 757 329	67 117 020	67 117 020	81 584 723	50 500 000	47 565 000
Insert measure/s description										
Sub-function 2 - Operational Expenditure		391 179 184	435 402 212	484 014 477	510 981 472	528 743 415	528 743 415	568 392 787	579 571 611	600 220 032
Insert measure/s description										
Sub-function 3 - Operational Revenue		178 158 671	164 480 939	196 159 847	199 917 110	204 053 158	204 053 158	209 811 814	207 207 994	212 552 227
Insert measure/s description										
Vote 4 - Infrastructure services										
Function 1 - Budget Performance										
Sub-function 1 - Capital Expenditure		317 662 137	280 468 879	413 449 960	449 483 974	365 015 692	365 015 692	470 181 540	494 506 497	400 654 507
Insert measure/s description										
Sub-function 2 - Operational Expenditure		1 184 638 272	1 258 386 849	1 444 056 004	1 541 782 409	1 505 711 816	1 505 711 816	1 636 652 537	1 789 036 217	1 936 741 649
Insert measure/s description										
Sub-function 3 - Operational Revenue		1 389 691 831	1 457 443 050	1 626 184 558	1 748 088 938	1 812 848 964	1 812 848 964	1 962 771 629	2 143 715 752	2 360 633 742
Insert measure/s description										
Vote 5 - Corporate Services										
Function 1 - Budget Performance										
Sub-function 1 - Capital Expenditure		29 573 919	32 708 208	34 583 166	56 420 000	51 356 523	51 356 523	50 920 000	31 250 000	13 500 000
Insert measure/s description										
Sub-function 2 - Operational Expenditure		193 939 626	220 759 869	211 408 189	216 623 591	219 329 450	219 329 450	236 951 689	247 635 770	260 108 027
Insert measure/s description										
Sub-function 3 - Operational Revenue		5 845 547	9 691 061	12 553 225	12 642 310	12 792 310	12 792 310	13 891 229	13 437 611	13 773 551
Insert measure/s description										
Vote 6 - Financial services										
Function 1 - Budget Performance										
Sub-function 1 - Capital Expenditure		400 000	1 877 000	1 918 848	1 400 000	1 400 000	1 400 000	4 300 000	2 400 000	1 250 000
Insert measure/s description						-	-			
Sub-function 2 - Operational Expenditure		100 397 726	93 433 488	116 435 042	127 052 696	137 558 959	137 558 959	144 583 175	152 305 559	160 453 339
Insert measure/s description						-	-			
Sub-function 3 - Operational Revenue		504 884 679	550 746 341	597 182 651	636 724 781	646 724 781	646 724 781	727 089 522	768 107 847	809 487 865
Insert measure/s description										
insert measurables descriptions										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

WC024 Stellenbosch - Entities measureable performance objectives

Description	Unit of measurement	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure		
		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
Insert measure/s description										
Entity 3 - (name of entity)										
Insert measure/s description										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

WC024 Stellenbosch - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.3%	5.4%	5.3%	5.4%	5.8%	5.8%	3.5%	5.1%	5.7%	6.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	2.3%	5.0%	5.0%	5.3%	5.7%	5.7%	2.7%	4.9%	5.4%	5.8%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	-123.6%	0.0%	-83.6%	76.4%	50.6%	50.6%	0.0%	60.8%	62.0%	25.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	1.7	1.3	1.3	1.8	1.9	1.9	1.7	1.9	2.0	2.1
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.7	1.3	1.3	1.8	1.9	1.9	1.7	1.9	2.0	2.1
Liquidity Ratio	Monetary Assets/Current Liabilities	1.5	0.6	0.5	1.7	1.7	1.7	0.7	1.8	1.9	2.0
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		196.5%	187.0%	182.4%	142.2%	147.2%	147.2%	-164.3%	142.6%	140.6%	139.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	27.4%	69.3%	72.0%	19.8%	19.2%	19.2%	84.4%	16.7%	15.3%	14.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	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%	98.0%	98.0%
Creditors to Cash and Investments		20.8%	14.4%	198.7%	25.4%	26.9%	26.9%	-2.1%	51.6%	50.2%	45.0%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical	383146654.2	386978120.8	390847902	390847902	390847902	390847902	390847902	390847902	390847902	390847902
	Total Volume Losses (kW) non technical										
	Total Cost of Losses (Rand '000)	27	27	27	27	27	27	27	27	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	9	9	9	9	9	9	10	10
	Total Cost of Losses (Rand '000)	2031166	2051477	2071992	2071992	2071992	2071992	2071992	2071992	2092712.15	2092712.15
	% Volume (units purchased and generated less units sold)/units purchased and generated	–	–	–	–	–	–	–	–	–	–

Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Employee costs	Employee costs/(Total Revenue - capital revenue)	28.2%	25.8%	26.9%	25.9%	25.2%	25.2%	22.1%	25.4%	24.0%	23.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	29.2%	26.9%	27.8%	26.8%	26.1%	26.1%		26.3%	24.8%	24.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3.3%	4.0%	5.3%	4.7%	5.0%	5.0%		5.3%	4.7%	4.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	13.6%	13.9%	11.5%	12.7%	11.7%	11.7%	8.9%	10.6%	10.4%	10.1%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	–	–	–	–	–	–	–	–	–	–
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	9.8%	88.8%	96.4%	5.1%	4.6%	4.6%	114.5%	3.2%	2.9%	2.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	10.5	18.2	1.1	7.7	7.9	7.9	(39.0)	3.7	3.5	3.6

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										
Monthly fixed operational expenditure	122 359	123 178	143 759	158 493	161 556	161 556	116 167	177 255	193 321	206 869
Fixed operational expenditure % assumption	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Own capex	116 531	117 569	164 395	261 795	234 652	234 652	107 490	325 835	321 576	312 261
Borrowing	(144 000)	–	(137 446)	200 000	118 846	118 846	–	198 019	199 423	77 999

WC024 Stellenbosch - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
						Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
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	3 557	8 961	9 820	11	11	12	12	13	13	13
R1 - R1 600		Statistics South Africa, regional	245	914	2 065	2	2	2	3	3	3	3
R1 601 - R3 200		Statistics South Africa, regional	1 126	1 517	1 614	2	2	2	2	2	2	2
R3 201 - R6 400		Statistics South Africa, regional	3 728	4 415	4 699	5	5	6	6	6	6	6
R6 401 - R12 800		Statistics South Africa, regional	4 484	7 160	7 620	8	9	9	10	10	10	10
R12 801 - R25 600		Statistics South Africa, regional	6 463	6 742	7 176	8	8	9	9	9	9	10
R25 601 - R51 200		Statistics South Africa, regional	4 144	4 994	5 316	6	6	7	7	7	7	7
R52 201 - R102 400		Statistics South Africa, regional	2 578	3 671	3 907	4	5	5	5	5	5	5
R102 401 - R204 800		Statistics South Africa, regional	1 680	2 874	3 058	3	4	4	4	4	4	4
R204 801 - R409 600		Statistics South Africa, regional	69	1 432	1 523	2	2	2	2	2	2	2
R409 601 - R819 200		Statistics South Africa, regional	242	430	458	1	1	1	1	1	1	1
> R819 200		Statistics South Africa, regional	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	18 404	19 508	20 678	21 256	21 850	22 461	23 089
	2	0	–	–	<R1600	<R1600	<R1600	<R1600	<R1600	<R1600	<R1600	<R1600
Household/demographics (000)												
Number of people in municipal area		Statistics South Africa, regional	200 524	155 718	170 654	187	198	210	210	210	210	210
Number of poor people in municipal area		Statistics South Africa, regional	–	–	–	–	–	–	–	–	–	–
Number of households in municipal area		Statistics South Africa, regional	36 413	43 417	47 582	52	55	58	58	58	58	58
Number of poor households in municipal area		Statistics South Africa, regional	8 656	15 807	17 323	19	20	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	39 068	41 413	43 897	46 531	49 323	52 283	55 421
Informal		0	3	11	12	12 931	13 707	14 529	15 401	16 325	17 304	18 342
Total number of households			36 413	43 417	47 581	51 999	55 119	58 426	61 932	65 648	69 587	73 763
Dwellings provided by municipality	4	0	–	–	–	-	-	-	-	-	-	-
Dwellings provided by province/s		0	–	–	–	-	-	-	-	-	-	-
Dwellings provided by private sector	5	0	–	–	–	-	-	-	-	-	-	-
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-

Economic	6												
Inflation/inflation outlook (CPIX)						4.6%	4.0%	4.4%	4.4%	4.3%	4.6%	4.4%
Interest rate - borrowing						10.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest rate - investment						8.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Remuneration increases						7.0%	7.3%	6.9%	7.0%	5.0%	6.0%	6.0%
Consumption growth (electricity)						1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Consumption growth (water)						1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
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.		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	39 599	40 626	40 626	40 676	40 676	40 676	40 726	40 776	40 826
		Piped water inside yard (but not in dwelling)	4 249	4 461	4 461	4 561	4 561	4 561	4 664	4 769	4 876
	8	Using public tap (at least min.service level)	4 528	4 778	4 778	4 878	4 878	4 878	4 980	5 084	5 191
	10	Other water supply (at least min.service level)	1 774	684	684	834	834	834	1 017	1 240	1 512
		Minimum Service Level and Above sub-total	50 150	50 550	50 550	50 950	50 950	50 950	51 387	51 869	52 404
	9	Using public tap (< min.service level)	1 270	1 170	1 170	1 070	1 070	1 070	979	896	820
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	257	207	207	157	157	157	119	90	68
		Below Minimum Service Level sub-total	1 527	1 377	1 377	1 227	1 227	1 227	1 098	986	888
		Total number of households	**51 677**	**51 927**	**51 927**	**52 177**	**52 177**	**52 177**	**52 485**	**52 855**	**53 292**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	46 206	46 256	46 256	46 306	46 306	46 306	46 356	46 406	46 456
		Flush toilet (with septic tank)	2 065	2 165	2 165	2 265	2 265	2 265	2 370	2 480	2 595
		Chemical toilet	388	407	407	420	420	420	433	446	460
		Pit toilet (ventilated)	150	50	50	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	1 468	1 898	1 898	2 236	2 236	2 236	2 633	3 101	3 652
		Minimum Service Level and Above sub-total	50 277	50 777	50 777	51 227	51 227	51 227	51 792	52 433	53 163
		Bucket toilet	900	800	800	700	700	700	613	537	470
		Other toilet provisions (< min.service level)	150	50	50	–	–	–	–	–	–
		No toilet provisions	350	300	300	250	250	250	208	173	144
		Below Minimum Service Level sub-total	1 400	1 150	1 150	950	950	950	821	710	614
		Total number of households	**51 677**	**51 927**	**51 927**	**52 177**	**52 177**	**52 177**	**52 613**	**53 143**	**53 777**
		Energy:									
		Electricity (at least min.service level)	14 571	14 821	14 821	15 071	15 071	15 071	15 325	15 583	15 846
		Electricity - prepaid (min.service level)	34 753	35 003	35 003	35 253	35 253	35 253	35 505	35 759	36 014
		Minimum Service Level and Above sub-total	49 324	49 824	49 824	50 324	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	1 953	1 703	1 703	1 703	1 485	1 295	1 129
		Below Minimum Service Level sub-total	2 353	2 103	2 103	1 853	1 853	1 853	1 635	1 445	1 279
		Total number of households	**51 677**	**51 927**	**51 927**	**52 177**	**52 177**	**52 177**	**52 465**	**52 787**	**53 140**
		Refuse:									
		Removed at least once a week	47 149	47 649	47 649	48 149	48 149	48 149	48 654	49 164	49 680
		Minimum Service Level and Above sub-total	47 149	47 649	47 649	48 149	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	1 028	978	978	978	930	885	841
		Using own refuse dump	2 200	2 100	2 100	2 000	2 000	2 000	1 905	1 815	1 728
		Other rubbish disposal	800	750	750	700	700	700	653	609	568
		No rubbish disposal	450	400	400	350	350	350	306	268	234
		Below Minimum Service Level sub-total	4 528	4 278	4 278	4 028	4 028	4 028	3 794	3 576	3 372
		Total number of households	**51 677**	**51 927**	**51 927**	**52 177**	**52 177**	**52 177**	**52 448**	**52 740**	**53 052**

Municipal in-house services	Ref.		**2021/22**	**2022/23**	**2023/24**	**Current Year 2024/25**			**2025/26 Medium Term Revenue & Expenditure Framework**		
			Outcome	**Outcome**	**Outcome**	**Original Budget**	**Adjusted Budget**	**Full Year Forecast**	**Budget Year 2025/26**	**Budget Year +1 2026/27**	**Budget Year +2 2027/28**
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	39 599	40 626	40 626	40 676	40 676	40 676	40 726	40 776	40 826
		Piped water inside yard (but not in dwelling)	4 249	4 461	4 461	4 561	4 561	4 561	4 664	4 769	4 876
	8	Using public tap (at least min.service level)	4 528	4 778	4 778	4 878	4 878	4 878	4 980	5 084	5 191
	10	Other water supply (at least min.service level)	1 774	684	684	834	834	834	1 017	1 240	1 512
		Minimum Service Level and Above sub-total	50 150	50 550	50 550	50 950	50 950	50 950	51 387	51 869	52 404
	9	Using public tap (< min.service level)	1 270	1 170	1 170	1 070	1 070	1 070	979	896	820
	10	Other water supply (< min.service level)	–	–	–				–	–	–
		No water supply	257	207	207	157	157	157	119	90	68
		Below Minimum Service Level sub-total	1 527	1 377	1 377	1 227	1 227	1 227	1 098	986	888
		Total number of households	**51 677**	**51 927**	**51 927**	**52 177**	**52 177**	**52 177**	**52 485**	**52 855**	**53 292**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	46 206	46 256	46 256	46 306	46 306	46 306	46 356	46 406	46 456
		Flush toilet (with septic tank)	2 065	2 165	2 165	2 265	2 265	2 265	2 370	2 480	2 595
		Chemical toilet	388	407	407	420	420	420	433	446	460
		Pit toilet (ventilated)	150	50	50	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	1 468	1 898	1 898	2 236	2 236	2 236	2 633	3 101	3 652
		Minimum Service Level and Above sub-total	50 277	50 777	50 777	51 227	51 227	51 227	51 792	52 433	53 163
		Bucket toilet	900	800	800	700	700	700	613	537	470
		Other toilet provisions (< min.service level)	150	50	50				–	–	–
		No toilet provisions	350	300	300	250	250	250	208	173	144
		Below Minimum Service Level sub-total	1 400	1 150	1 150	950	950	950	821	710	614
		Total number of households	**51 677**	**51 927**	**51 927**	**52 177**	**52 177**	**52 177**	**52 613**	**53 143**	**53 777**
		Energy:									
		Electricity (at least min.service level)	14 571	14 821	14 821	15 071	15 071	15 071	15 325	15 583	15 846
		Electricity - prepaid (min.service level)	34 753	35 003	35 003	35 253	35 253	35 253	35 505	35 759	36 014
		Minimum Service Level and Above sub-total	49 324	49 824	49 824	50 324	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	1 953	1 703	1 703	1 703	1 485	1 295	1 129
		Below Minimum Service Level sub-total	2 353	2 103	2 103	1 853	1 853	1 853	1 635	1 445	1 279
		Total number of households	**51 677**	**51 927**	**51 927**	**52 177**	**52 177**	**52 177**	**52 465**	**52 787**	**53 140**
		Refuse:									
		Removed at least once a week	47 149	47 649	47 649	48 149	48 149	48 149	48 654	49 164	49 680
		Minimum Service Level and Above sub-total	47 149	47 649	47 649	48 149	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	1 028	978	978	978	930	885	841
		Using own refuse dump	2 200	2 100	2 100	2 000	2 000	2 000	1 905	1 815	1 728
		Other rubbish disposal	800	750	750	700	700	700	653	609	568
		No rubbish disposal	450	400	400	350	350	350	306	268	234
		Below Minimum Service Level sub-total	4 528	4 278	4 278	4 028	4 028	4 028	3 794	3 576	3 372
		Total number of households	**51 677**	**51 927**	**51 927**	**52 177**	**52 177**	**52 177**	**52 448**	**52 740**	**53 052**

Municipal entity services	Ref.		**2021/22**	**2022/23**	**2023/24**	**Current Year 2024/25**			**2025/26 Medium Term Revenue & Expenditure Framework**		
			Outcome	**Outcome**	**Outcome**	**Original Budget**	**Adjusted Budget**	**Full Year Forecast**	**Budget Year 2025/26**	**Budget Year +1 2026/27**	**Budget Year +2 2027/28**
		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	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

Services provided by 'external mechanisms'	Ref.		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		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	–	–	–	–	–	–	–	–	–
	Total number of households	–	–	–	–	–	–	–	–	–

Detail of Free Basic Services (FBS) provided		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Electricity	***Location of households for each type of FBS***									
Ref.	**Formal settlements - (50 kwh per indigent household per month Rands)**	10 538 163	13 321 030	14 758 992	14 654 779	14 654 779	14 654 779	15 579 496	16 562 562	17 607 660
List type of FBS service	*Number of HH receiving this type of FBS*	–	–	–	–	–	–	–	–	–
	Informal settlements (Rands)	–	–	–	–	–	–	–	–	–
	Number of HH receiving this type of	–	–	–	–	–	–	–	–	–
	Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–
	Number of HH receiving this type of	–	–	–	–	–	–	–	–	–
	Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–
	Number of HH receiving this type of	–	–	–	–	–	–	–	–	–
	Other (Rands)	–	–	–	–	–	–	–	–	–
	Number of HH receiving this type of	–	–	–	–	–	–	–	–	–
	Total cost of FBS - Electricity for informal settlements	–	–	–	–	–	–	–	–	–
Water	***Location of households for each type of FBS***									
Ref.	**Formal settlements - (6 kilolitre per indigent household per month Rands)**	15 664 003	21 106 158	25 538 738	17 804 127	5 185 970	5 185 970	5 497 128	5 826 956	6 176 573
List type of FBS service	*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)**	8 556 762	9 607 052	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 settle	–	–	–	–	–	–	–	–	–

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling

10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area
12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

WC024 Stellenbosch Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	1 290 738	2 235 876	160 164	1 214 589	1 276 722	1 276 722	(4 534 689)	649 027	669 019	744 878
Cash + investments at the yr end less applications - R'000	18(1)b	2	218 961	335 616	329 012	417 241	484 795	484 795	(246 279)	170 611	238 234	313 496
Cash year end/monthly employee/supplier payments	18(1)b	3	10.5	18.2	1.1	7.7	7.9	7.9	(39.0)	3.7	3.5	3.6
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	102 840	251 872	224 968	119 542	198 320	198 320	599 616	226 656	304 280	368 438
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(0.8%)	5.5%	4.5%	(3.7%)	(6.0%)	(15.3%)	5.5%	3.7%	3.8%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	129.9%	121.1%	121.4%	103.9%	108.0%	108.0%	(112.5%)	104.6%	104.3%	103.5%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	4.4%	2.8%	3.8%	3.7%	3.7%	0.0%	3.5%	3.3%	3.1%
Capital payments % of capital expenditure	18(1)c;19	8	11.4%	2.9%	(1.9%)	0.0%	0.0%	0.0%	(6.4%)	115.0%	115.0%	115.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	(58.7%)	0.0%	(44.7%)	43.3%	33.6%	33.6%	0.0%	37.8%	38.3%	20.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								101.5%	100.5%	100.5%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	20.4%	23.6%	(16.1%)	(28.8%)	0.0%	113.7%	8.2%	7.5%	3.8%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(31.6%)	41.5%	(29.3%)	0.0%	0.0%	41.5%	(29.3%)	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.1%	1.5%	2.1%	1.8%	2.0%	2.0%	2.1%	2.1%	2.2%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	12.0%	7.0%	7.7%	6.8%	9.1%	9.1%	0.0%	8.2%	10.1%	16.4%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment 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 debt impairment (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 capacity 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 capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Supporting indicators												
% incr *total service charges (incl prop rates)*	18(1)a		0.0%	5.2%	11.5%	10.5%	2.3%	0.0%	(9.3%)	11.5%	9.7%	9.8%
% incr Property Tax	18(1)a		0.0%	7.1%	7.2%	5.1%	0.0%	0.0%	(3.2%)	12.3%	6.0%	6.0%
% incr Service charges - Electricity	18(1)a		0.0%	3.1%	12.1%	17.7%	4.9%	0.0%	(14.8%)	12.6%	12.7%	12.7%
% incr Service charges - Water	18(1)a		0.0%	10.4%	25.4%	(10.2%)	0.0%	0.0%	5.7%	10.4%	6.0%	6.0%
% incr Service charges - Waste Water Management	18(1)a		0.0%	4.4%	7.7%	6.8%	0.0%	0.0%	(4.3%)	7.6%	6.0%	6.0%
% incr Service charges - Waste Management	18(1)a		0.0%	6.1%	7.2%	19.5%	(4.3%)	0.0%	(14.7%)	2.5%	6.9%	6.9%
% incr in Sale of Goods and Rendering of Services	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		1 512 168	1 590 717	1 773 589	1 959 197	2 004 197	2 004 197	1 816 988	2 233 955	2 450 662	2 690 808
Service charges			1 512 168	1 590 717	1 773 589	1 959 197	2 004 197	2 004 197	1 816 988	2 233 955	2 450 662	2 690 808
Property rates			421 969	452 019	484 454	509 116	509 116	509 116	492 603	571 651	606 136	642 710
Service charges - electricity revenue			756 431	779 984	874 586	1 029 705	1 079 705	1 079 705	920 022	1 215 949	1 370 374	1 544 412
Service charges - water revenue			146 830	162 138	203 271	182 522	182 522	182 522	192 962	201 453	213 540	226 353
Service charges - sanitation revenue			102 285	106 739	114 952	122 772	122 772	122 772	117 515	132 113	140 040	148 442
Service charges - refuse removal			84 652	89 837	96 327	115 082	110 082	110 082	93 886	112 789	120 572	128 891
Service charges - other												
Interest			3 020	3 438	3 697	3 794	3 794	3 794	3 172	3 961	4 140	4 243
Capital expenditure excluding capital grant funding			245 297	202 102	307 197	461 795	353 498	353 498	173 806	523 854	520 999	390 261
Cash receipts from ratepayers	18(1)a		2 197 361	2 213 755	2 474 076	2 307 232	2 447 126	2 447 126	(2 279 793)	2 638 704	2 869 504	3 104 106
Ratepayer & Other revenue	18(1)a		1 691 192	1 827 900	2 037 439	2 220 752	2 265 752	2 265 752	2 025 718	2 522 358	2 751 692	3 000 263
Change in consumer debtors (current and non-current)			N/A	48 631	72 536	(61 534)	(89 331)	–	253 568	(235 495)	17 930	9 672
Operating and Capital Grant Revenue	18(1)a		321 107	311 607	337 095	344 761	379 648	379 648	302 542	359 001	434 666	440 382
Capital expenditure - total	20(1)(vi)		340 170	318 447	428 509	599 345	524 513	524 513	283 428	642 490	647 192	518 728
Capital expenditure - renewal	20(1)(vi)		40 909	22 303	32 944	40 520	47 959	47 959		52 687	65 473	85 197
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY										236 695	247 966	259 198
Provincial operating grants										18 358	53 623	56 415
Provincial capital grants										25 168	71 531	65 686
District Municipality grants										100	–	–
Total gazetted/advised national, provincial and district grants										353 568	432 336	438 051
Average annual collection rate (arrears inclusive)												

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
DoRA operating												
Operational Revenue:General Revenue:Equitable Share										231 793	246 166	257 298
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]										3 202	–	–
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]										1 700	1 800	1 900
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										–	–	–

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
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										2 471	2 330	2 332
Programme and Project Preparation Support Grant										–	–	–
										236 695	**247 966**	**259 198**
DoRA Capital												
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]										6 188	9 943	10 392
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										–	–	–
Municipal Emergency Housing Grant										–	–	–
Metro Informal Settlements Partnership Grant										–	–	–
Integrated Urban Development Grant										62 059	44 273	46 360

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Trend												
Change in consumer debtors (current and non-current)			N/A	48 631	72 536	(61 534)	(89 331)	–	253 568	(235 495)	17 930	9 672
Total Operating Revenue			1 949 813	2 102 560	2 353 994	2 532 153	2 585 948	2 585 948	2 334 694	2 869 321	3 145 171	3 410 817
Total Operating Expenditure			1 941 532	1 951 023	2 241 026	2 511 734	2 522 843	2 522 843	1 808 378	2 741 081	2 971 638	3 164 816
Operating Performance Surplus/(Deficit)			8 281	151 537	112 968	20 419	63 105	63 105	526 316	128 240	173 533	246 001
Cash and Cash Equivalents (30 June 2012)										–		
Revenue												
% Increase in Total Operating Revenue				7.8%	12.0%	7.6%	2.1%	0.0%	(9.7%)	11.0%	9.6%	8.4%
% Increase in Property Rates Revenue				7.1%	7.2%	5.1%	0.0%	0.0%	(3.2%)	16.0%	6.0%	6.0%
% Increase in Electricity Revenue				3.1%	12.1%	17.7%	4.9%	0.0%	(14.8%)	12.6%	12.7%	12.7%
% Increase in Property Rates & Services Charges				5.2%	11.5%	10.5%	2.3%	0.0%	(9.3%)	11.5%	9.7%	9.8%
Expenditure												
% Increase in Total Operating Expenditure				0.5%	14.9%	12.1%	0.4%	0.0%	(28.3%)	8.7%	8.4%	6.5%
% Increase in Employee Costs				(1.2%)	16.5%	3.8%	(0.9%)	0.0%	(20.6%)	12.1%	3.3%	5.6%
% Increase in Electricity Bulk Purchases				(1.3%)	20.2%	14.1%	0.0%	0.0%	(20.2%)	12.7%	12.7%	12.7%
Average Cost Per Budgeted Employee Position (Remuneration)					459171.571	1370469.05				1482997.75		
Average Cost Per Councillor (Remuneration)					0	0				0		
R&M % of PPE			1.1%	1.5%	2.1%	1.8%	2.0%	2.0%		2.1%	2.1%	2.2%
Asset Renewal and R&M as a % of PPE			4.1%	3.4%	4.5%	7.0%	6.2%	6.2%		8.0%	6.9%	6.0%
Debt Impairment % of Total Billable Revenue			0.0%	4.4%	2.8%	3.8%	3.7%	3.7%	0.0%	3.5%	3.3%	3.1%
Capital Revenue												
Internally Funded & Other (R'000)			128 766	84 534	137 739	200 000	118 846	118 846	66 316	198 019	199 423	77 999
Borrowing (R'000)			94 873	116 345	121 312	137 551	171 015	171 015	109 622	118 636	126 193	128 467
Grant Funding and Other (R'000)			–	–	–	–	–	–	–	–	–	–
Internally Generated funds % of Non Grant Funding			402.6%	348.5%	345.1%	305.3%	274.2%	274.2%	325.4%	258.0%	263.3%	191.1%
Borrowing % of Non Grant Funding			81.4%	100.6%	73.9%	52.5%	72.9%	72.9%	102.0%	36.4%	39.2%	41.1%
Grant Funding % of Total Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Expenditure												
Total Capital Programme (R'000)			–	–	–	–	–	–	–	–	–	–
Asset Renewal			–	–	–	–	–	–	–	–	–	–
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash												
Cash Receipts % of Rate Payer & Other			129.9%	121.1%	121.4%	103.9%	108.0%	108.0%	(112.5%)	104.6%	104.3%	103.5%
Cash Coverage Ratio			0	0	0	0	0	0	(0)	0	0	0
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			2.3%	5.4%	5.3%	5.4%	5.8%	5.8%	3.5%	5.1%	5.7%	6.2%
Borrowing Receipts % of Capital Expenditure			(58.7%)	0.0%	(44.7%)	43.3%	33.6%	33.6%	0.0%	37.8%	38.3%	20.0%
Reserves												
Surplus/(Deficit)			218 961	335 616	329 012	417 241	484 795	484 795	(246 279)	170 611	238 234	313 496
Free Services												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Operating Revenue			1 949 813	2 102 560	2 353 994	2 532 153	2 585 948	2 585 948	2 334 694	2 869 321	3 145 171	3 410 817
Total Operating Expenditure			1 941 532	1 951 023	2 241 026	2 511 734	2 522 843	2 522 843	1 808 378	2 741 081	2 971 638	3 164 816

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Surplus/(Deficit) Budgeted Operating Statement			8 281	151 537	112 968	20 419	63 105	63 105	526 316	128 240	173 533	246 001
Surplus/(Deficit) Considering Reserves and Cash Backing			218 961	335 616	329 012	417 241	484 795	484 795	(246 279)	170 611	238 234	313 496
MTREF Funded (1) / Unfunded (0)		15	1	1	1	1	1	1	0	1	1	1
MTREF Funded ✓ / Unfunded ✖		15	✓	✓	✓	✓	✓	✓	✖	✓	✓	✓

References

15. Subject to figures provided in Schedule.

WC024 Stellenbosch - Supporting Table SA11 Property rates summary

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Valuation:	1									
Date of valuation:		02/07/2012	02/07/2012	02/07/2012	02/07/2020			02/07/2024		
Financial year valuation used		**2015/2016**	**2015/2016**	**Y**	**2024/2025**			**2025/2026**		
Municipal by-laws s6 in place? (Y/N)	2	Y	Y	Y						
Municipal/assistant valuer appointed? (Y/N)		Y	Y	N						
Municipal partnership s38 used? (Y/N)		2	2	2	N			N		
No. of assistant valuers (FTE)	3	**8**	**8**	**8**	1			1		
No. of data collectors (FTE)	3	–	–	–	4			6		
No. of internal valuers (FTE)	3	1	1	1	–			–		
No. of external valuers (FTE)	3	–	–	–	1			1		
No. of additional valuers (FTE)	4	Y	Y	Y	3			5		
Valuation appeal board established? (Y/N)		24	24	12						
Implementation time of new valuation roll (mths)		32 363	32 363	33 403	12			1/07/2025		
No. of properties	5	7 105	7 105	7 617	36 330			36 377		
No. of sectional title values	5	–	–	–	8 391			8 379		
No. of unreasonably difficult properties s7(2)		2	2	2	–			–		
No. of supplementary valuations		–	–	–	832			–		
No. of valuation roll amendments		–	–	–	7			–		
No. of objections by rate payers		–	–	–	7			–		
No. of appeals by rate payers		–	–	–	–			–		
No. of successful objections	8	–	–	–	4			–		
No. of successful objections > 10%	8			–	–			–		
Supplementary valuation		33	33	33 100 000	–			–		
Public service infrastructure value (Rm)	5	0	0	1 161	51			96		
Municipality owned property value (Rm)					1 707			2 368		
Valuation reductions:		**10 000 000**	**10 000 000**	**33 100 000**	**68 811 500**	**68 811 500**	**68 811 500**	**48 000 000**	**48 000**	**50 000**
Valuation reductions-public infrastructure (Rm)		11	11	–	51	51	51	96	102	108
Valuation reductions-nature reserves/park (Rm)		–	–	–	44	44	44	80	84	89
Valuation reductions-mineral rights (Rm)		365	365	382	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		334	334	189	439	442	442	430	456	484
Valuation reductions-public worship (Rm)		–	–	2	455	455	455	645	684	725
Valuation reductions-other (Rm)		721	721	605	5 423	5 460	5 460	5 943	6 300	6 678
Total valuation reductions:		**48 963**	**48 963**	**69 851**	**70 957**	**70 957**	**70 957**	**71 426**	**92 348**	**96 964**
Total value used for rating (Rm)	5	20 656	20 656	10 583	88 097	89 412	88 412	115 799	122 747	130 111
Total land value (Rm)	5	28 233	28 233	59 873	1 071	1 797	1 797	–	–	–
Total value of improvements (Rm)	5	48 889	48 889	70 456	93 438	94 067	94 067	122 993	130 372	138 195
Total market value (Rm)	5				94 509	95 864	95 864	122 993	130 372	138 195
Rating:		**Y**	**Y**	**Y**	**Y**			**Y**		
Residential rate used to determine rate for other categories? (Y/N)		Y	Y	Y	Y			Y		
Differential rates used? (Y/N)	5	Y	Y	Y	Y			Y		
Limit on annual rate increase (s20)? (Y/N)		Y	Y	Y	Y			Y		
Special rating area used? (Y/N)		0	0	0	0			0		
Phasing-in properties s21 (number)		Y	Y	Y	Y			Y		
Rates policy accompanying budget? (Y/N)				200000	200000			250000		
Fixed amount minimum value (R'000)				0	0			0		
Non-residential prescribed ratio s19? (%)		0.0%	0.0%	0.0%	0.0%			0.0%		
Rate revenue:										
Rate revenue budget (R '000)	6	465 679	487 194	519	534 760	545 507	545 507	588 095	623 381	660 783
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7	7 523	–	10	12 295	12 348	12 348	26 664	28 264	29 959
Rebates, exemptions - indigent (R'000)		–	–		–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)		3 235	2 385	5	4 022	3 915	3 915	4 449	4 716	4 999
Rebates, exemptions - bona fide farm. (R'000)		11 464	–	0	1	1	1	1	1	1
Rebates, exemptions - other (R'000)		12 735	32 788	35	9 472	9 896	9 896	12 358	13 100	13 886
Phase-in reductions/discounts (R'000)		23 799	2	–	–	–	–	–	–	–

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

WC024 Stellenbosch - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Current Year 2024/25													
Valuation:													
No. of properties		3 083	-	-	29 264	1 948	2	72	770	1 306	-	-	36 445
No. of sectional title property values		1 024	-	-	7 368	-	-	-	-	-	-	-	8 392
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		110	-	-	362	73	-	-	4	282	-	-	831
Supplementary valuation (Rm)		639	-	-	1 147	518	-	-	0.10	1 133	-	-	3 438
No. of valuation roll amendments		-	-	-	3	-	-	-	-	4	-	-	7
No. of objections by rate-payers		-	-	-	3	-	-	-	-	4	-	-	7
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	1	-	-	-	-	3	-	-	4
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-	-
Years since last valuation **(select)**		-	-	-	-	-	-	-	-	-	-	-	-
Frequency of valuation **(select)**		-	-	-	-	-	-	-	-	-	-	-	-
Method of valuation used **(select)**		-	-	-	-	-	-	-	-	-	-	-	-
Base of valuation **(select)**		-	-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-	-
Is balance rated by uniform rate/variable rate?		-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions:													
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	–	51	–	–	–	50 700
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	44	–	–	–	–	–	–	44 100
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		–	–	–	442	–	–	–	–	–	–	–	442 300
Valuation reductions-public worship (Rm)		364	–	–	92	–	–	–	–	–	–	–	455 400
Valuation reductions-other (Rm)	2	–	–	–	5 460	–	–	–	–	–	–	–	5 459 900
Total valuation reductions:													
Total value used for rating (Rm)	6	16 792	–	–	53 309	16 360	33	961	–	1 957	–	–	89 411 700
Total land value (Rm)	6	26	–	–	49	332	–	–	2	1 388	–	–	1 797 200
Total value of improvements (Rm)	6	17 130	–	–	59 253	16 072	33	961	49	570	–	–	94 067 000
Total market value (Rm)	6	17 156	–	–	59 302	16 404	33	961	51	1 957	–	–	95 864 300
Rating:													
Average rate	3	0.011533	–	–	0.005538	0.001373	0.001347	0.011433	–	0.011813	–	–	0.043037
Rate revenue budget (R '000)		193 659	–	–	295 230	22 463	44	10 990	–	23 122	–	–	545 507
Rate revenue expected to collect (R'000)		–	–	–	–	–	–	–	–	–	–	–	–
Expected cash collection rate (%)	4	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	–
Special rating areas (R'000)		3 718	–	–	8 056	426	–	115	–	33			12 348

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Rebates, exemptions - indigent (R'000)		–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)		–	–	–	3 915	–	–	–	–	–	–	–	3 915
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	1	–	–	–	–	–	–	1
Rebates, exemptions - other (R'000)		9 865	–	–	31	–	–	–	–	–	–	–	9 896
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)													**–**

References

1. Land & Assistance Act, Restitution of Land Rights, Communual Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

WC024 Stellenbosch - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Budget Year 2025/26													
Valuation:													
No. of properties		3 145	-	-	29 268	1 873	-	72	775	1 244			36
No. of sectional title property values		1 086	-	-	7 293	-	-	-	-	-	-	-	8 379
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-	-
Years since last valuation **(select)**		-	-	-	-	-	-	-	-	-	-	-	-
Frequency of valuation **(select)**		-	-	-	-	-	-	-	-	-	-	-	-
Method of valuation used **(select)**		-	-	-	-	-	-	-	-	-	-	-	-
Base of valuation **(select)**		-	-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-	-
Is balance rated by uniform rate/variable rate?		-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions:													
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	–	96	–	–	–	96 000
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	80	–	–	–	–	–	–	79 500
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–		–	–	–
Valuation reductions-R15,000 threshold (Rm)		–	–	–	430	–	–	–	–	–	–	–	430 400
Valuation reductions-public worship (Rm)		537	–	–	108	–	–	–	–	–	–	–	645 000
Valuation reductions-other (Rm)	2	–	–	–	5 943	–	–	–	–	–	–	–	5 943 300
Total valuation reductions:		537	–	–	648	–	–	–	–	–			
Total value used for rating (Rm)	6	22 164	–	2	66 081	23 341	24	1 335	–	2 852	–	–	115 798 700
Total land value (Rm)	6	–	–	–	–	–	–	–	–	–	–	–	–
Total value of improvements (Rm)	6	22 700	–	2	72 563	23 421	24	1 335	96	2 852	–	–	122 992 800
Total market value (Rm)	6	22 700	–	2	72 563	23 421	24	1 335	96	2 852	–	–	122 992 800
Rating:													
Average rate	3	0.009857	–	0.010115	0.004579	0.001125	0.001098	0.009365	–	0.009893	–	–	0.046032
Rate revenue budget (R '000)		218 466	–	18	302 612	26 260	27	12 499	–	28 213	–	–	588 095
Rate revenue expected to collect (R'000)		–			–	–	–	–	–		–	–	–
Expected cash collection rate (%)	4	0.0%			0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	–

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Special rating areas (R'000)		13 809	–	–	11 986	632	–	174	–	63			26 664
Rebates, exemptions - indigent (R'000)		–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)		–	–	–	4 449	–	–	–	–	–	–	–	4 449
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	1	–	–	–	–	–	–	1
Rebates, exemptions - other (R'000)		12 312	–	–	46	–	–	–	–	–	–	–	12 358
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)		12 312	–	–	4 496	1	–	–	–	–	–	–	16 809

References

1. Land & Assistance Act, Restitution of Land Rights, Communual Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

WC024 Stellenbosch - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Property rates *(rate in the Rand)*	1								
Residential properties		Rate in rand	0.0045	0.4759	0.0054	0.0045	0.4759	0.5044	0.5347
Residential properties - vacant land		Rate in rand	0.0090	0.9518	0.0108	0.0090	0.9518	1.0089	1.0694
Formal/informal settlements			-	-			-	-	n/a
Small holdings			-	-			-	-	n/a
Farm properties - used		Rate in rand	0.0011	0.1189	0.0014	0.0011	0.1189	0.1261	0.1336
Farm properties - not used		Rate in rand	0.0011	0.1189	0.0014	0.0011	0.1189	0.1261	0.1336
Industrial properties		Rate in rand	0.0099	1.0469	0.0119	0.0099	1.0469	1.1097	1.1763
Business and commercial properties		Rate in rand	0.0094	0.9993	0.0119	0.0094	0.9993	1.0593	1.1229
Communal land - residential			n/a				-	-	n/a
Communal land - small holdings			n/a				-	-	n/a
Communal land - farm property			n/a				-	-	n/a
Communal land - business and commercial			n/a				-	-	n/a
Communal land - other			n/a				-	-	n/a
State-owned properties			Res or Bus				-	-	n/a
Municipal properties			Res or Bus				-	-	n/a
Public service infrastructure		Rate in rand	0.0011	0.1189	0.0014	0.0011	0.1189	0.1261	0.1336
Privately owned towns serviced by the owner			n/a				-	-	n/a
State trust land			n/a				-	-	n/a
Restitution and redistribution properties			n/a				-	-	n/a
Protected areas		Rate in rand	0.0036	0.3807	0.0014	0.0036	0.3807	0.4036	0.4278
National monuments properties			n/a				-	-	-
Property rates by usage									
Business and commercial properties			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Mining properties			-	-	-	-	-	-	-
Residential properties			-	-	-	-	-	-	-
Agricultural properties			-	-	-	-	-	-	-
Public benefit organisations			-	-	-	-	-	-	-
Public service purpose properties			-	-	-	-	-	-	-
Public service infrastructure properties			-	-	-	-	-	-	-
Vacant land			-	-	-	-	-	-	-
Sport Clubs and Fields (Bitou only)			-	-	-	-	-	-	-
Sectional Title Garages (Drakenstein only)			-	-	-	-	-	-	-
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate		Rate in rand	185 000	185 000	185 000	235 000	235 000	235 000	235 000
Indigent rebate or exemption		Rate in rand	185 000	185 000	185 000	235 000	335 000	335 000	335 000
Pensioners/social grants rebate or exemption			depends on	depends on	depends on	depends on	depends on	depends on	depends on
Temporary relief rebate or exemption			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Bona fide farmers rebate or exemption			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*		Rands	74	78	83	88	93	99	105
Service point - vacant land *(Rands/month)*			n/a	-	-	-	-	-	-
Water usage - flat rate tariff *(c/kl)*			n/a	-	-	-	-	-	-
Water usage - life line tariff		(describe structure)	n/a	-	-	-	-	-	-
Water usage - Block 1 (c/kl)		0 kilolitres to 6 kiloliters	7	7	7	8	8	9	9
Water usage - Block 2 (c/kl)		7 kiloliters to 12 kiloliters	10	11	11	12	12	13	14
Water usage - Block 3 (c/kl)		13 kiloliters to 20 kiloliters	17	18	18	20	21	22	23
Water usage - Block 4 (c/kl)		21 kiloliters to 25 kiloliters	31	33	33	35	37	39	41
Water usage - Block 5 (c/kl)		26 kiloliters to 40 kiloliters	43	46	46	48	51	54	58
Water usage - Block 6 (c/kl)		41 kiloliters to 70 kiloliters	69	73	73	77	82	87	92
Other	2	70 kilolitres and above	107	114	114	114	114	121	128
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			n/a	-	-	-	-	-	n/a
Service point - vacant land *(Rands/month)*			n/a	-	-	-	-	-	n/a
Waste water - flat rate tariff *(c/kl)*		(how is this targeted?)	n/a	-	-	-	-	-	n/a
Volumetric charge - Block 1 (c/kl)		0 - 50 kwh (c/kWh)	1 612	1 717	1 828	1 975	2 093	2 219	2 352
Volumetric charge - Block 2 (c/kl)		51 - 350 kwh (c/kWh)	2 068	2 203	2 346	2 533	2 685	2 847	3 017
Volumetric charge - Block 3 (c/kl)		351 - 600 kwh (c/kWh)	2 330	2 481	2 643	2 854	3 025	3 207	3 399

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Volumetric charge - Block 4 (c/kl)		601 - 99999 kwh (c/kWh)	2 586	2 754	2 933	3 168	3 358	3 560	3 773
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			n/a	-	-	-	-	-	-
Service point - vacant land *(Rands/month)*			n/a	-	-	-	-	-	-
FBE		(how is this targeted?)	n/a	-	-	-	-	-	-
Life-line tariff - meter		0 - 50 kwh (c/kWh)	126	136	156	173	191	212	235
Life-line tariff - prepaid		51 - 350 kwh (c/kWh)	157	170	196	217	239	265	294
Flat rate tariff - meter *(c/kwh)*		351 - 600 kwh (c/kWh)	235	253	291	324	356	395	438
Flat rate tariff - prepaid*(c/kwh)*		601 - 99999 kwh (c/kWh)	270	291	335	372	409	454	504
Meter - IBT Block 1 (c/kwh)		0 - 50 kwh (c/kWh)	126	136	157	174	191	212	235
Meter - IBT Block 2 (c/kwh)		51 - 350 kwh (c/kWh)	162	175	201	223	246	273	303
Meter - IBT Block 3 (c/kwh)		351 - 600 kwh (c/kWh)	228	246	283	314	346	384	426
Meter - IBT Block 4 (c/kwh)		601 - 99999 kwh (c/kWh)	268	289	333	370	406	451	501
Meter - IBT Block 5 (c/kwh)			n/a	n/a	-	-	-	-	-
Prepaid - IBT Block 1 (c/kwh)		0 - 50 kwh (c/kWh)	126	136	157	174	191	212	235
Prepaid - IBT Block 2 (c/kwh)		51 - 350 kwh (c/kWh)	162	175	201	223	246	273	303
Prepaid - IBT Block 3 (c/kwh)		351 - 600 kwh (c/kWh)	228	246	283	314	346	384	426
Prepaid - IBT Block 4 (c/kwh)		601 - 99999 kwh (c/kWh)	268	289	333	370	406	451	501
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Other	2		n/a	-	-	-	-	-	-
Waste management tariffs									
Domestic									
Street cleaning charge			n/a	-	-	-	-	-	-
Basic charge/fixed fee			n/a	-	-	-	-	-	-
80l bin - once a week			n/a	-	-	-	-	-	-
250l bin - once a week			230	248	270	289	309	330	353

WC024 Stellenbosch - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Exemptions, reductions and rebates *(Rands)*									
Property rates (R value threshold)		Rate in rand	200 000	250 000	250 000	250 000	250 000	250 000	250 000
Water (kilolitres per household per month) - registered		Rate in rand	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)			-	-	-	-	-	-	-
Sanitation (Rand per household per month)			122	143	152	165	175	185	197
Electricity (kwh per household per month)		Rate in rand	100	100	100	100	100	100	100
Refuse (average litres per week)		Rate in rand	250	240	240	240	257	274	293
Water tariffs									
Basic charge/fixed fee (Rands/month)		Rands	74	78	83	88	93	99	105
Service point - vacant land (Rands/month)			n/a	-	-	-	-	-	-
Water usage - flat rate tariff (c/kl)			n/a	-	-	-	-	-	-
Water usage - life line tariff		(describe structure)	n/a	-	-	-	-	-	-
Water usage - Block 1 (c/kl)		0 kilolitres to 6 kiloliters	7	7	7	8	8	9	9
Water usage - Block 2 (c/kl)		7 kiloliters to 12 kiloliters	10	11	11	12	12	13	14
Water usage - Block 3 (c/kl)		13 kiloliters to 20 kiloliters	17	18	18	20	21	22	23
Water usage - Block 4 (c/kl)		21 kiloliters to 25 kiloliters	31	33	33	35	37	39	41
Water usage - Block 5 (c/kl)		26 kiloliters to 40 kiloliters	43	46	46	48	51	54	58
Water usage - Block 6 (c/kl)		41 kiloliters to 70 kiloliters	69	73	73	77	82	87	92
Water usage - Block 7 (c/kl)		70 kilolitres and above	107	114	114	114	114	121	128
Other			-	-	-	-	-	-	n/a
Waste water tariffs									
Domestic			n/a	-	-	-	-	-	n/a
Basic charge/fixed fee (Rands/month)			n/a	-	-	-	-	-	n/a
Service point - vacant land (Rands/month)		(how is this targeted?)	n/a	-	-	-	-	-	n/a
Waste water - flat rate tariff (c/kl)	2	0 - 50 kwh (c/kWh)	1 612	1 717	1 828	1 975	2 093	2 219	2 352
Volumetric charge - Block 1 (c/kl)		51 - 350 kwh (c/kWh)	2 068	2 203	2 346	2 533	2 685	2 847	3 017
Volumetric charge - Block 2 (c/kl)		351 - 600 kwh (c/kWh)	2 330	2 481	2 643	2 854	3 025	3 207	3 399
Volumetric charge - Block 3 (c/kl)		601 - 99999 kwh (c/kWh)	2 586	2 754	2 933	3 168	3 358	3 560	3 773
Volumetric charge - Block 4 (c/kl)									
Other									
Electricity tariffs									
Domestic			n/a	-	-	-	-	-	-
Basic charge/fixed fee (Rands/month)			n/a	-	-	-	-	-	-
Service point - vacant land (Rands/month)		(how is this targeted?)	n/a	-	-	-	-	-	-
FBE		0 - 50 kwh (c/kWh)	126	136	156	173	191	212	235
Life-line tariff - meter		51 - 350 kwh (c/kWh)	157	170	196	217	239	265	294
Life-line tariff - prepaid		351 - 600 kwh (c/kWh)	235	253	291	324	356	395	438
Flat rate tariff - meter (c/kwh)		601 - 99999 kwh (c/kWh)	270	291	335	372	409	454	504
Flat rate tariff - prepaid(c/kwh)		0 - 50 kwh (c/kWh)	126	136	157	174	191	212	235
Meter - IBT Block 1 (c/kwh)	2	51 - 350 kwh (c/kWh)	162	175	201	223	246	273	303
Meter - IBT Block 2 (c/kwh)		351 - 600 kwh (c/kWh)	228	246	283	314	346	384	426
Meter - IBT Block 3 (c/kwh)		601 - 99999 kwh (c/kWh)	268	289	333	370	406	451	501
Meter - IBT Block 4 (c/kwh)			n/a	n/a	-	-	-	-	-
Meter - IBT Block 5 (c/kwh)		0 - 50 kwh (c/kWh)	126	136	157	174	191	212	235
Prepaid - IBT Block 1 (c/kwh)		51 - 350 kwh (c/kWh)	162	175	201	223	246	273	303
Prepaid - IBT Block 2 (c/kwh)		351 - 600 kwh (c/kWh)	228	246	283	314	346	384	426
Prepaid - IBT Block 3 (c/kwh)		601 - 99999 kwh (c/kWh)	268	289	333	370	406	451	501
Prepaid - IBT Block 4 (c/kwh)	2	(fill in thresholds)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Prepaid - IBT Block 5 (c/kwh)			n/a	-	-	-	-	-	-
Other			-	-	n/a	n/a	-	-	n/a

WC024 Stellenbosch - Supporting Table SA14 Household bills

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26 % incr.	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		168.03	178.46	190.05	202.01	202.01	202.01	(18.4%)	164.93	174.82	185.31
Electricity: Basic levy		212.87	229.69	264.37	293.42	293.42	293.42	10.0%	322.62	354.88	390.37
Electricity: Consumption		2 222.27	2 397.81	2 759.87	3 063.17	3 063.17	3 063.17	10.0%	3 367.95	3 704.75	4 075.22
Water: Basic levy		73.69	78.25	82.95	88.09	88.09	88.09	6.0%	93.38	98.98	104.92
Water: Consumption		574.84	610.52	647.19	687.28	687.28	687.28	6.0%	728.55	772.26	818.60
Sanitation		215.51	183.55	195.48	211.12	211.12	211.12	6.0%	223.78	237.21	251.44
Refuse removal		229.71	248.08	270.41	289.07	289.07	289.07	6.9%	309.01	330.33	353.12
Other		–	–	–	–	–	–	–	–	–	–
sub-total		**3 696.92**	**3 926.35**	**4 410.32**	**4 834.16**	**4 834.16**	**4 834.16**	**7.8%**	**5 210.22**	**5 673.23**	**6 178.99**
VAT on Services		–	–	–	–	–	–	–	–	–	–
Total large household bill:		**3 696.92**	**3 926.35**	**4 410.32**	**4 834.16**	**4 834.16**	**4 834.16**	**7.8%**	**5 210.22**	**5 673.23**	**6 178.99**
% increase/-decrease			**6.2%**	**12.3%**	**9.6%**	**–**	**–**		**7.8%**	**8.9%**	**8.9%**
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		93.35	99.15	105.58	112.23	112.23	112.23	(18.4%)	91.63	97.12	102.95
Electricity: Basic levy		–	229.69	264.37	293.42	293.42	293.42	10.0%	322.62	354.88	390.37
Electricity: Consumption		924.44	994.74	1 144.94	1 270.76	1 270.76	1 270.76	10.0%	1 397.22	1 536.94	1 690.64
Water: Basic levy		73.69	78.25	82.95	88.09	88.09	88.09	6.0%	93.38	98.98	104.92
Water: Consumption		372.69	395.82	419.59	445.58	445.58	445.58	6.0%	472.35	500.69	530.73
Sanitation		172.34	183.55	195.48	211.12	211.12	211.12	6.0%	223.78	237.21	251.44
Refuse removal		229.71	248.08	270.41	289.07	289.07	289.07	6.9%	309.01	330.33	353.12
Other		–	–	–	–	–	–	–	–	–	–
sub-total		**1 866.22**	**2 229.27**	**2 483.32**	**2 710.26**	**2 710.26**	**2 710.26**	**7.4%**	**2 909.99**	**3 156.16**	**3 424.18**
VAT on Services		–	–	–	–	–	–	–	–	–	–
Total small household bill:		**1 866.22**	**2 229.27**	**2 483.32**	**2 710.26**	**2 710.26**	**2 710.26**	**7.4%**	**2 909.99**	**3 156.16**	**3 424.18**
% increase/-decrease			**19.5%**	**11.4%**	**9.1%**	**–**	**–**		**7.4%**	**8.5%**	**8.5%**
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		168.04	178.46	190.05	202.01	202.01	202.01	(18.4%)	164.93	174.82	185.31
Electricity: Basic levy		–	229.69	264.37	293.42	293.42	293.42	10.0%	322.62	354.88	390.37
Electricity: Consumption		924.44	994.74	1 144.94	1 270.76	1 270.76	1 270.76	10.0%	1 397.22	1 536.94	1 690.64
Water: Basic levy		73.69	78.25	82.95	88.09	88.09	88.09	6.0%	93.38	98.98	104.92
Water: Consumption		372.69	395.82	419.59	445.58	445.58	445.58	6.0%	472.35	500.69	530.73
Sanitation		172.34	183.55	195.48	211.12	211.12	211.12	6.0%	223.78	237.21	251.44
Refuse removal		229.71	248.08	270.41	289.07	289.07	289.07	6.9%	309.01	330.33	353.12
Other		–	–	–	–	–	–	–	–	–	–
sub-total		**1 940.91**	**2 308.58**	**2 567.79**	**2 800.05**	**2 800.05**	**2 800.05**	**6.5%**	**2 983.29**	**3 233.86**	**3 506.54**
VAT on Services		–	–	–	–	–	–	–	–	–	–
Total small household bill:		**1 940.91**	**2 308.58**	**2 567.79**	**2 800.05**	**2 800.05**	**2 800.05**	**6.5%**	**2 983.29**	**3 233.86**	**3 506.54**
% increase/-decrease			**18.9%**	**11.2%**	**9.0%**	**–**	**–**		**6.5%**	**8.4%**	**8.4%**
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		18.67	19.83	21.12	22.45	22.45	22.45	(18.4%)	–	–	–
Electricity: Basic levy		–	–	–	–	–	–	–	–	–	–
Electricity: Consumption		432.29	466.44	536.88	595.88	595.88	595.88	10.0%	655.17	720.36	792.04
Water: Basic levy		–	–	–	–	–	–	–	–	–	–
Water: Consumption		188.90	200.58	212.70	225.84	225.84	225.84	6.0%	239.40	253.76	268.99
Sanitation		–	–	–	–	–	–	–	–	–	–
Refuse removal		–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
sub-total		**639.86**	**686.85**	**770.70**	**844.16**	**844.16**	**844.16**	**6.0%**	**894.57**	**974.12**	**1 061.03**
VAT on Services		–	–	–	–	–	–	–	–	–	–
Total small household bill:		**639.86**	**686.85**	**770.70**	**844.16**	**844.16**	**844.16**	**6.0%**	**894.57**	**974.12**	**1 061.03**
% increase/-decrease			**7.3%**	**12.2%**	**9.5%**	**–**	**–**		**6.0%**	**8.9%**	**8.9%**

WC024 Stellenbosch - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality										
Securities - National Government		–	–	–	–	–	–	–	–	–
Listed Corporate Bonds		–	–	–	–	–	–	–	–	–
Deposits - Bank		347 294	429 499	512 011	467 870	467 870	467 870	516 625	516 625	516 625
Deposits - Public Investment Commissioners		–	–	–	–	–	–	–	–	–
Deposits - Corporation for Public Deposits		–	–	–	–	–	–	–	–	–
Bankers Acceptance Certificates		–	–	–	–	–	–	–	–	–
Negotiable Certificates of Deposit - Banks		–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (sinking)		–	–	–	–	–	–	–	–	–
Repurchase Agreements - Banks		–	–	–	–	–	–	–	–	–
Municipal Bonds		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	**347 294**	**429 499**	**512 011**	**467 870**	**467 870**	**467 870**	**516 625**	**516 625**	**516 625**
Entities										
Securities - National Government		–	–	–	–	–	–	–	–	–
Listed Corporate Bonds		–	–	–	–	–	–	–	–	–
Deposits - Bank		–	–	–	–	–	–	–	–	–
Deposits - Public Investment Commissioners		–	–	–	–	–	–	–	–	–
Deposits - Corporation for Public Deposits		–	–	–	–	–	–	–	–	–
Bankers Acceptance Certificates		–	–	–	–	–	–	–	–	–
Negotiable Certificates of Deposit - Banks		–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (sinking)		–	–	–	–	–	–	–	–	–
Repurchase Agreements - Banks		–	–	–	–	–	–	–	–	–
Entities sub-total		**–**	–	–	–	–	–	–	–	–
Consolidated total:		**347 294**	**429 499**	**512 011**	**467 870**	**467 870**	**467 870**	**516 625**	**516 625**	**516 625**

WC024 Stellenbosch - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref 1	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate [3]	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Parent municipality														
ABSA 93-6748-9415			Call Deposit		variable	0.0815	-			56 294 419	4 010 073	-50 000 000	49 388 536	**59 693 027.35**
ABSA 20-8176-3645		6 months	Fixed		Fixed	0.0903	-		12-03-2025	100 000 000	4 230 493	-	-	**104 230 493.15**
ABSA 20-8179-5573		9 months	Fixed		Fixed	0.0882	-		10-07-2025	159 153 479	5 538 018	-	-	**164 691 496.82**
NEDBANK 03/7881123974/034		6 months	Fixed		Fixed	0.08845	-		12-03-2025	50 000 000	2 059 795	-	-	**52 059 794.52**
SBSA 258489367-042			Call Deposit		variable	0.075	-			50 000 000	1 531 378	-	-	**51 531 377.84**
SBSA 258489367-043		9 months	Fixed		Fixed	0.08775	-		10-09-2025	40 846 521	1 404 253	-	-	**42 250 774.03**
SBSA 258489367-044		5 months	Fixed		Fixed	0.0865	-		12-05-2025	100 000 000	1 895 890	-	-	**101 895 890.41**
SBSA 258489367-045		5 months	Fixed		Fixed	0.0855	-		17-06-2025	50 000 000	527 055	-	-	**50 527 054.79**
Municipality sub-total										**606 294 418.72**		**-50 000 000.00**	**49 388 535.85**	**626 879 908.91**
Entities														
Entities sub-total														
TOTAL INVESTMENTS AND INTEREST	1									**606 294 418.72**		**-50 000 000.00**	**49 388 535.85**	**626 879 908.91**

WC024 Stellenbosch - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality										
Annuity and Bullet Loans		428 952	447 598	514 496	784 555	703 401	703 401	837 500	838 904	717 480
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	**428 952**	**447 598**	**514 496**	**784 555**	**703 401**	**703 401**	**837 500**	**838 904**	**717 480**
Entities										
Annuity and Bullet Loans		–	–	–	–	–	–	–	–	–
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Borrowing	1	**428 952**	**447 598**	**514 496**	**784 555**	**703 401**	**703 401**	**837 500**	**838 904**	**717 480**
Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		–	–	–	–	–	–	–	–	–
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	–	–	–	–	–	–	–	–	–
Entities										
Long-Term Loans (annuity/reducing balance)		–	–	–	–	–	–	–	–	–
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Unspent Borrowing	1	–	–	–	–	–	–	–	–	–

WC024 Stellenbosch - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**325 667**	**189 399**	**209 528**	**221 720**	**221 280**	**221 280**	**239 166**	**250 296**	**261 530**
Operational Revenue:General Revenue:Equitable Share		314 272	179 634	200 488	215 604	215 604	215 604	231 793	246 166	257 298
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B		5 998	4 928	4 519	2 021	2 021	2 021	3 202	–	–
Local Government Financial Management Grant [Schedule 5B		1 550	1 550	1 550	1 600	1 600	1 600	1 700	1 800	1 900
Integrated Urban Development Grant		3 847	3 287	2 971	2 495	2 055	2 055	2 471	2 330	2 332
Provincial Government:		**26 899**	**23 339**	**12 861**	**23 268**	**22 503**	**22 503**	**18 358**	**53 623**	**56 415**
Library Services: Conditional Grant		11 144	14 112	11 252	11 333	11 333	11 333	10 023	–	–
Municipal Accreditation and Capacity Building Grant		252	256	245	249	249	249	–	–	–
Financial Management Capability Building Grant		–	300	240	–	150	150	–	–	–
Title Deeds Restoration Grant		–	–	317	803	803	803	1 162	–	–
Community Development Workers Operational Support Gran		38	38	38	38	38	38	38	38	38
Maintenance and Construction of Transport Infrastructure		–	495	345	345	380	380	335	335	377
Western Cape Municipal Energy Resilience Grant (WC MER Grant		–	1 184	–	–	–	–	–	–	–
HUMAN SETTLEMENTS DEVELOPMENT GRANT		9 613	6 954	–	10 500	3 150	3 150	6 000	53 250	56 000
Library Services: Replacement Funding for Most Vulnerable B3 Municipalities		–	–	180	–	–	–	–	–	–
Municipal Library Support Grant		3 252	–	–	–	–	–	–	–	–
Western Cape Municipal Energy Resilience Grant		–	–	244	–	–	–	–	–	–
Local Government Public Employment Support Grant		1 800	–	–	–	–	–	–	–	–
WC Financial Management Support Grant		550	–	–	–	–	–	–	–	–
Provincial Acceleration Grant		–	–	–	–	6 400	6 400	–	–	–
Financial Management Capacity Building Grant		250	–	–	–	–	–	–	–	–
RSEP		–	–	–	–	–	–	800	–	–
District Municipality:		**984**	**115**	**138**	**650**	**650**	**650**	**100**	**–**	**–**
Cape Winelands District Grant		984	115	138	650	650	650	100	–	–
Cape Winelands District Municipality Grant Capacity and support		–	–	–	–	–	–	–	–	–
Other Grant Providers:		**–**	**–**	**258**	**–**	**–**	**–**	**2 962**	**–**	**–**
Departmental Agencies and Accounts		–	–	–	–	–	–	550	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	2 412	–	–
Households		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	258	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	**353 550**	**212 854**	**222 785**	**245 638**	**244 433**	**244 433**	**260 585**	**303 919**	**317 945**
Capital Transfers and Grants										
National Government:		**76 494**	**90 810**	**106 572**	**72 056**	**80 802**	**80 802**	**73 247**	**59 216**	**56 752**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B		23 400	28 350	20 000	5 056	9 556	9 556	6 188	9 943	10 392
Energy Efficiency and Demand Side Management Grant		–	–	–	5 000	5 000	5 000	5 000	5 000	–
Municipal Disaster Relief Grant		–	–	30 132	–	6 000	6 000	–	–	–
Integrated Urban Development Grant		53 094	62 460	56 440	62 000	60 246	60 246	62 059	44 273	46 360
Provincial Government:		**56 656**	**10 895**	**13 884**	**27 067**	**28 390**	**28 390**	**25 168**	**71 531**	**65 686**
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		–	6 175	–	–	–	–	–	–	–
Integrated Transport Planning		600	–	–	628	628	628	656	656	686
HUMAN SETTLEMENTS DEVELOPMENT GRANT		36 296	–	3 784	6 389	–	–	10 000	54 000	54 000
Development of Sport and Recreational Facilities		600	220	–	–	–	–	300		–
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries		18 350	4 500	9 099	18 550	26 262	26 262	14 212	16 875	11 000
Library Services: Conditional Grant		100	–	–	–	–	–	–	–	–
RSEP		–	–	1 000	1 500	1 500	1 500	–	–	–
Western Cape Municipal Energy Resilience Grant (WC MER Grant		710		–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Cape Winelands District Grant		–	–	–	–	–	–	–	–	–
Other Grant Providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Transfer from Operational Revenue		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	**133 150**	**101 705**	**120 455**	**99 123**	**109 192**	**109 192**	**98 415**	**130 747**	**122 438**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**486 700**	**314 558**	**343 240**	**344 761**	**353 625**	**353 625**	**359 001**	**434 666**	**440 382**

WC024 Stellenbosch - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		**168 449**	**187 909**	**209 426**	**221 720**	**221 280**	**221 280**	**239 010**	**250 129**	**261 350**
Operational Revenue:General Revenue:Equitable Share		157 136	179 634	200 488	215 604	215 604	215 604	231 793	246 166	257 298
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		5 916	3 520	4 519	2 021	2 021	2 021	3 202	–	–
Local Government Financial Management Grant [Schedule 5B]		1 550	1 468	1 448	1 600	1 600	1 600	1 544	1 632	1 720
Urban Settlement Development Grant		3 847	3 287	2 971	2 495	2 055	2 055	2 471	2 330	2 332
Provincial Government:		**20 200**	**24 947**	**14 314**	**23 268**	**22 503**	**22 503**	**18 358**	**53 623**	**56 415**
Library Services: Conditional Grant		9 336	10 628	12 704	11 333	11 333	11 333	10 023	–	–
Municipal Accreditation and Capacity Building Grant		77	669	245	249	249	249	–	–	–
Financial Management Capability Building Grant		395	319	–		150	150	–	–	–
Title Deeds Restoration Grant		432	940	317	803	803	803	1 162	–	–
Community Development Workers Operational Support Grant		38	38	38	38	38	38	38	38	38
Maintenance and Construction of Transport Infrastructure		–	495	345	345	380	380	335	335	377
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		–	1 184	244		–	–	–	–	–
HUMAN SETTLEMENTS DEVELOPMENT GRANT		7 973	6 954	–	10 500	3 150	3 150	6 000	53 250	56 000
Library Services: Replacement Funding for Most Vulnerable B3 Municipalities		–	–	180		–	–	–	–	–
Municipal Library Support Grant		150	3 102	–	–	–	–	–	–	–
WC Financial Management Support Grant		–	550	–	–	–	–	–	–	–
Local Government Public Employment Support Grant		1 800	–	–	–	–	–	–	–	–
Financial Management Capability Building Grant		–	–	241	–	–	–	–	–	–
RSEP		–	–	–	–	–	–	800	–	–
Provincial Acceleration Grant		–	–	–		6 400	6 400	–	–	–
Housing consumer education		–	68	–	–	–	–	–	–	–
District Municipality:		**–**	**599**	**638**	**650**	**650**	**650**	**100**	**–**	**–**
Cape Winelands District Grant		–	484	500	650	650	650	100	–	–
Cape Winelands District Municipality Grant Capacity and support		–	115	138	–	–	–	–	–	–
Other Grant Providers:		**–**	**–**	**–**	**–**	**–**	**–**	**2 962**	**–**	**–**
Departmental Agencies and Accounts		–	–	–	–	–	–	550	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	2 412	–	–
Households		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions										
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		**188 650**	**213 455**	**224 378**	**245 638**	**244 433**	**244 433**	**260 430**	**303 752**	**317 765**
Capital expenditure of Transfers and Grants										
National Government:		**66 852**	**90 625**	**86 958**	**72 056**	**100 216**	**100 216**	**63 693**	**51 492**	**49 349**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		13 758	28 295	20 000	5 056	9 556	9 556	5 381	8 646	9 037
Energy Efficiency and Demand Side Management Grant		–	–	–	5 000	5 000	5 000	4 348	4 348	–
Municipal Disaster Relief Grant		–	–	10 719	–	25 413	25 413	–	–	–
Integrated Urban Development Grant		53 094	62 329	56 239	62 000	60 246	60 246	53 965	38 498	40 313
Provincial Government:		**17 970**	**8 422**	**19 138**	**27 067**	**35 000**	**35 000**	**25 168**	**71 531**	**65 686**
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		–	–	6 175	–	–	–	–	–	–
Integrated Transport Planning		600	–	–	628	628	628	656	656	686
HUMAN SETTLEMENTS DEVELOPMENT GRANT		7 229	1 576	1 890	6 389	1 680	1 680	10 000	54 000	54 000
Development of Sport and Recreational Facilities		600	220	–	–	–	–	300	–	–
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		5 928	4 786	9 874	18 550	27 056	27 056	14 212	16 875	11 000
Library Services: Conditional Grant		337	69	203	–	4 136	4 136	–	–	–
RSEP		2 566	1 771	996	1 500	1 500	1 500	–	–	–
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		710	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Cape Winelands District Grant		–	–	–	–	–	–	–	–	–
Other Grant Providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Transfer from Operational Revenue		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		**84 822**	**99 046**	**106 096**	**99 123**	**135 215**	**135 215**	**88 861**	**123 023**	**115 035**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**273 471**	**312 502**	**330 475**	**344 761**	**379 648**	**379 648**	**349 291**	**426 775**	**432 800**

WC024 Stellenbosch - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		–	–	(1 180)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)
Current year receipts		(168 531)	(9 765)	(9 040)	(6 116)	(5 676)	(5 676)	(7 373)	(4 130)	(4 232)
Conditions met - transferred to revenue		168 531	8 585	8 938	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	1 180	–	–	–	–	–	–
Closing Balance		–	(1 180)	(102)	(7 116)	(6 676)	(6 676)	(8 373)	(5 130)	(5 232)
Provincial Government:										
Balance unspent at beginning of the year		(2 522)	(6 119)	(6 402)	(7 608)	(7 608)	(7 608)	(7 458)	(7 458)	(7 458)
Current year receipts		(21 847)	(23 039)	(12 276)	(23 268)	(22 353)	(22 353)	(18 358)	(53 643)	(56 415)
Conditions met - transferred to revenue		–	20 424	11 002	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	4 523	2 967	–	–	–	–	–	–
Closing Balance		(24 369)	(4 211)	(4 709)	(30 876)	(29 961)	(29 961)	(25 816)	(61 101)	(63 873)
District Municipality:										
Balance unspent at beginning of the year		–	(484)	(500)	(200)	(200)	(200)	(350)	(350)	(350)
Current year receipts		(984)	(615)	(378)	(650)	(800)	(800)	(100)	–	–
Conditions met - transferred to revenue		500	599	120	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Closing Balance		(484)	(500)	(758)	(850)	(1 000)	(1 000)	(450)	(350)	(350)
Other grant providers:										
Balance unspent at beginning of the year		(5 349)	(5 675)	(6 605)	(7 937)	(7 937)	(7 937)	(7 937)	(7 937)	(7 937)
Current year receipts		(675)	(2 365)	(1 249)	–	–	–	(2 962)	–	–
Conditions met - transferred to revenue		41	1 436	97	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Closing Balance		(5 983)	(6 605)	(7 756)	(7 937)	(7 937)	(7 937)	(10 899)	(7 937)	(7 937)
Total operating transfers and grants revenue		**169 072**	**31 045**	**20 156**	**–**	**–**	**–**	**–**	**–**	**–**
Total operating transfers and grants - CTBM	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		–	(8 382)	(8 030)	(38 162)	(38 162)	(38 162)	(44 162)	(44 162)	(44 162)
Current year receipts		(76 494)	(90 810)	(106 572)	(72 056)	(80 802)	(80 802)	(73 247)	(59 216)	(56 752)
Conditions met - transferred to revenue		68 112	91 162	87 158	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	8 030	–	–	–	–	–	–
Closing Balance		(8 382)	(8 030)	(19 413)	(110 218)	(118 965)	(118 965)	(117 410)	(103 378)	(100 914)
Provincial Government:										
Balance unspent at beginning of the year		(6 240)	(3 686)	(10 225)	34 164	34 164	34 164	66 187	66 187	66 187
Current year receipts		(8 778)	(10 895)	(13 884)	(27 067)	(28 390)	(28 390)	(25 168)	(71 531)	(65 686)
Conditions met - transferred to revenue		–	–	19 138	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	771	–	–	–	–	–	–	–
Closing Balance		(15 018)	(13 809)	(4 970)	7 097	5 774	5 774	41 019	(5 344)	501
District Municipality:										
Balance unspent at beginning of the year		(147)	(147)	(147)	(147)	(147)	(147)	(147)	(147)	(147)
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		29 582	2 865	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Closing Balance		29 435	2 718	(147)	(147)	(147)	(147)	(147)	(147)	(147)
Other grant providers:										
Balance unspent at beginning of the year		(1 246)	(440)	(440)	(440)	(440)	(440)	(440)	(440)	(440)
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		307	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		808	–	–	–	–	–	–	–	–
Closing Balance		(130)	(440)	(440)	(440)	(440)	(440)	(440)	(440)	(440)
Total capital transfers and grants revenue		**98 001**	**94 026**	**106 297**	**–**	**–**	**–**	**–**	**–**	**–**
Total capital transfers and grants - CTBM	2	**5 905**	**(19 562)**	**(24 971)**	**(103 709)**	**(113 778)**	**(113 778)**	**(76 978)**	**(109 310)**	**(101 000)**
TOTAL TRANSFERS AND GRANTS REVENUE		**267 073**	**125 071**	**126 453**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL TRANSFERS AND GRANTS - CTBM		**5 905**	**(19 562)**	**(24 971)**	**(103 709)**	**(113 778)**	**(113 778)**	**(76 978)**	**(109 310)**	**(101 000)**

WC024 Stellenbosch - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Transfers to other municipalities											
Operational	1	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Municipalities:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Cash Transfers to Entities/Other External Mechanisms											
Operational	2	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Entities/Ems'		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Cash Transfers to other Organs of State											
Operational	3	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Other Organs Of State:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Cash Transfers to Organisations											
Operational		12 556	12 531	8 420	8 833	9 583	9 583	9 221	10 313	11 046	11 747
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Organisations		**12 556**	**12 531**	**8 420**	**8 833**	**9 583**	**9 583**	**9 221**	**10 313**	**11 046**	**11 747**
Cash Transfers to Groups of Individuals											
Operational		808	962	7 147	7 000	7 150	7 150	5 249	7 300	7 400	7 500
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Groups Of Individuals:		**808**	**962**	**7 147**	**7 000**	**7 150**	**7 150**	**5 249**	**7 300**	**7 400**	**7 500**
TOTAL CASH TRANSFERS AND GRANTS	6	**13 364**	**13 494**	**15 566**	**15 833**	**16 733**	**16 733**	**14 470**	**17 613**	**18 446**	**19 247**
Non-Cash Transfers to other municipalities											
Operational	1	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Municipalities:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Non-Cash Transfers to Entities/Other External Mechanisms											
Operational	2	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Entities/Ems'		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Non-Cash Transfers to other Organs of State											
Operational	3	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Other Organs Of State:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Non-Cash Grants to Organisations											
Operational	4	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Grants To Organisations		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Non-Cash Transfers to Groups of Individuals											
Operational	5	–	4 265	5 758	4 906	4 906	4 906	2 326	5 018	5 241	5 372
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Grants To Groups Of Individuals:		**–**	**4 265**	**5 758**	**4 906**	**4 906**	**4 906**	**2 326**	**5 018**	**5 241**	**5 372**
TOTAL NON-CASH TRANSFERS AND GRANTS		**–**	**4 265**	**5 758**	**4 906**	**4 906**	**4 906**	**2 326**	**5 018**	**5 241**	**5 372**
TOTAL TRANSFERS AND GRANTS	6	**13 364**	**17 758**	**21 324**	**20 739**	**21 639**	**21 639**	**16 796**	**22 631**	**23 687**	**24 618**

WC024 Stellenbosch - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		15 253	19 152	18 815	19 884	19 884	19 884	20 878	21 922	23 018
Pension and UIF Contributions		438	511	518	525	525	525	551	578	607
Medical Aid Contributions		157	115	102	141	141	141	149	156	164
Motor Vehicle Allowance		2 039	985	961	809	809	809	850	892	937
Cellphone Allowance		1 929	2 003	2 224	2 063	2 063	2 063	2 166	2 274	2 388
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Sub Total - Councillors		**19 815**	**22 765**	**22 620**	**23 422**	**23 422**	**23 422**	**24 593**	**25 823**	**27 114**
% increase	4		**14.9%**	**(0.6%)**	**3.5%**	**–**	**–**	**5.0%**	**5.0%**	**5.0%**
Senior Managers of the Municipality	2									
Basic Salaries and Wages		7 245	8 064	8 420	9 053	9 053	9 053	9 641	10 220	10 833
Pension and UIF Contributions		660	671	728	820	820	820	874	926	982
Medical Aid Contributions		118	123	131	143	143	143	153	162	172
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		1 242	1 230	1 088	1 758	1 758	1 758	1 872	1 984	2 104
Motor Vehicle Allowance	3	550	500	490	662	662	662	705	747	792
Cellphone Allowance	3	133	241	245	179	179	179	191	202	214
Housing Allowances	3	18	18	18	21	21	21	23	24	26
Other benefits and allowances	3	104	122	128	115	115	115	123	130	138
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	(452)	(30 656)	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		**9 617**	**(19 687)**	**11 247**	**12 752**	**12 752**	**12 752**	**13 581**	**14 395**	**15 259**
% increase	4		**(304.7%)**	**(157.1%)**	**13.4%**	**–**	**–**	**6.5%**	**6.0%**	**6.0%**
Other Municipal Staff										
Basic Salaries and Wages		333 629	339 618	360 809	371 358	370 760	370 760	419 292	427 462	449 841
Pension and UIF Contributions		55 262	58 329	62 388	71 416	71 416	71 416	76 058	79 265	84 021
Medical Aid Contributions		25 564	26 985	29 722	32 277	32 277	32 277	34 375	35 533	37 665
Overtime		42 035	42 458	58 538	50 904	50 904	50 904	54 212	57 465	60 913
Performance Bonus		24 641	26 109	28 211	31 418	31 418	31 418	33 460	34 817	36 906
Motor Vehicle Allowance	3	8 923	8 357	9 347	12 974	12 974	12 974	13 817	14 629	15 507
Cellphone Allowance	3	1 751	1 930	2 029	2 996	2 996	2 996	3 190	3 382	3 585
Housing Allowances	3	2 780	2 698	2 726	3 411	3 411	3 411	3 633	3 804	4 032
Other benefits and allowances	3	20 610	24 138	26 925	26 433	26 433	26 433	28 152	29 826	31 616
Payments in lieu of leave		294	–	–	–	–	–	–	–	–
Long service awards		–	5 150	5 193	–	–	–	–	–	–
Post-retirement benefit obligations	6	23 146	25 294	32 034	37 999	32 999	32 999	47 184	50 015	53 016
Entertainment		1	–	–	–	–	–	–	–	–
Scarcity		738	807	2 640	1 612	1 612	1 612	1 717	1 820	1 929
Acting and post related allowance		564	593	470	905	905	905	964	1 022	1 083
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		**539 937**	**562 466**	**621 033**	**643 703**	**638 105**	**638 105**	**716 054**	**739 040**	**780 113**
% increase	4		**4.2%**	**10.4%**	**3.7%**	**(0.9%)**	**–**	**12.2%**	**3.2%**	**5.6%**
Total Parent Municipality		**569 370**	**565 544**	**654 899**	**679 877**	**674 279**	**674 279**	**754 228**	**779 258**	**822 487**
			(0.7%)	**15.8%**	**3.8%**	**(0.8%)**	**–**	**11.9%**	**3.3%**	**5.5%**
Board Members of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Board Fees		–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits	6	–	–	–	–	–	–	–	–	–
Sub Total - Board Members of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
% increase	4		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Senior Managers of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–

Summary of Employee and Councillor remuneration	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Other Staff of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		569 370	565 544	654 899	679 877	674 279	674 279	754 228	779 258	822 487
% increase	4		(0.7%)	15.8%	3.8%	(0.8%)	–	11.9%	3.3%	5.5%
TOTAL MANAGERS AND STAFF	5,7	549 555	542 779	632 279	656 455	650 857	650 857	729 635	753 435	795 372

WC024 Stellenbosch - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4	1	676 974	–	260 495	–	–	937 469
Chief Whip		1	746 756	36 294	61 317	–	–	844 367
Executive Mayor		1	900 845	–	260 495	–	–	1 161 340
Deputy Executive Mayor		1	896 854	–	48 135	–	–	944 989
Executive Committee		–	6 720 798	326 654	551 865	–	–	7 599 317
Total for all other councillors		–	10 936 126	336 471	1 833 340	–	–	13 105 937
Total Councillors	8	**4**	**20 878 353**	**699 419**	**3 015 647**			**24 593 419**
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	1 823 217	420 431	180 614	339 397	–	2 763 659
Chief Finance Officer		1	1 250 795	274 840	376 404	263 205	–	2 165 244
Director: Community and Protection Services		1	1 696 334	25 882	103 322	475 791	–	2 301 329
Director: Corporate Services		1	1 767 590	26 048	49 583	268 553	–	2 111 774
Director: Infrastructure Services		1	1 694 120	20 147	180 614	265 284	–	2 160 165
Director: Planning and Development Services		1	1 409 145	380 510	28 838	259 918	–	2 078 411
List of each offical with packages >= senior manager								
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
Total Senior Managers of the Municipality	8,10	**6**	**9 641 201**	**1 147 858**	**919 375**	**1 872 148**		**13 580 582**
A Heading for Each Entity	6,7							
List each member of board by designation								
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
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		–	–	–	–	–	–	–
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		–	–	–	–	–	–	–
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		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
Total for municipal entities	8,10	**–**	**–**	**–**	**–**	**–**		**–**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	**10**	**30 519 554**	**1 847 277**	**3 935 022**	**1 872 148**		**38 174 001**

WC024 Stellenbosch - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2023/24			Current Year 2024/25			Budget Year 2025/26		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		43	43	–	43	43	–	45	45	–
Board Members of municipal entities	4	–	-	–	–	-	–	–	–	–
Municipal employees	5									–
Municipal Manager and Senior Managers	3	5	5	–	5	5	–	6	6	–
Other Managers	7	11	11	–	11	11	–	14	12	2
Professionals		*110*	*74*	*6*	*110*	*74*	*6*	*114*	*97*	*17*
Finance		27	17	3	27	17	3	16	15	1
Spatial/town planning		10	15	–	10	15	–	25	23	2
Information Technology		7	7	–	7	7	–	–	–	–
Roads		5	2	1	5	2	1	4	3	1
Electricity		2	1	–	2	1	–	–	–	–
Water		3	3	–	3	3	–	11	3	8
Sanitation		1	–	–	1	–	–	–	–	–
Refuse		4	1	–	4	1	–	–	–	–
Other		51	28	2	51	28	2	58	53	5
Technicians		*177*	*163*	–	*177*	*163*	–	*597*	*234*	*363*
Finance		–	–	–	–	–	–	65	28	37
Spatial/town planning		11	11	–	11	11	–	60	28	32
Information Technology		–	–	–	–	–	–	10	9	1
Roads		23	23	–	23	23	–	27	11	16
Electricity		29	29	–	29	29	–	46	28	18
Water		59	59	–	59	59	–	80	57	23
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		11	11	–	11	11	–	7	1	6
Other		44	30	–	44	30	–	302	72	230
Clerks (Clerical and administrative)		241	241	85	241	241	85	409	177	232
Service and sales workers		160	160	96	160	160	96	184	150	34
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		–			–			–		–
Plant and Machine Operators		58	58	–	58	58	–	170	109	61
Elementary Occupations		479	423	12	479	423	12	492	363	129
TOTAL PERSONNEL NUMBERS	9	**1 284**	**1 178**	**199**	**1 284**	**1 178**	**199**	**2 031**	**1 193**	**838**
% increase					–	–	–	58.2%	1.3%	321.1%
Total municipal employees headcount	6, 10	**1 284**	**1 178**	**199**	**1 284**	**1 178**	**199**	**2 031**	**1 193**	**838**
Finance personnel headcount	8, 10	–	–	–	–	–	–	–	–	–
Human Resources personnel headcount	8, 10	–	–	–	–	–	–	–	–	–

WC024 Stellenbosch - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue																
Exchange Revenue																
Service charges - Electricity		84 438	83 882	93 803	71 552	69 033	74 529	60 269	65 847	87 113	87 113	54 648	383 722	1 215 949	1 370 374	1 544 412
Service charges - Water		10 355	10 720	12 077	13 371	12 973	17 409	18 587	25 992	16 191	16 191	16 191	31 398	201 453	213 540	226 353
Service charges - Waste Water Management		14 147	7 461	9 095	8 755	9 139	9 112	8 505	9 240	9 472	9 472	9 472	28 243	132 113	140 040	148 442
Service charges - Waste Management		17 357	7 886	8 197	7 012	7 783	7 788	8 072	9 051	10 008	10 008	10 008	9 620	112 789	120 572	128 891
Sale of Goods and Rendering of Services		1 702	1 814	1 743	1 480	2 341	1 311	1 451	2 268	1 842	1 806	1 806	6 028	25 591	26 742	27 411
Agency services		269	302	341	196	427	38	–	–	293	293	293	1 510	3 961	4 140	4 243
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		1 502	1 599	1 612	1 696	1 664	1 686	1 730	1 756	1 310	1 310	936	2 171	18 972	19 826	20 322
Interest earned from Current and Non Current Assets		5 332	5 332	5 332	5 332	5 332	5 332	5 332	5 332	5 332	5 332	5 332	5 332	63 980	66 147	68 414
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		827	975	845	829	807	797	822	915	954	929	929	4 621	14 249	14 891	15 263
Licence and permits		412	743	891	470	1 048	250	397	346	687	679	506	2 326	8 754	9 148	9 377
Special rating levies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		553	11 496	5 785	231	2 294	2 655	684	2 654	2 519	2 519	2 517	25 324	59 231	61 897	64 717
Non-Exchange Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Property rates		109 690	47 558	36 232	35 585	37 033	29 169	37 199	797	1 824	1 830	1 830	232 904	571 651	606 136	642 710
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		84	135	22 527	9 440	225	20	9	53 908	11 463	11 462	11 462	52 667	173 403	180 748	184 704
Licences or permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		1 748	1 748	1 915	2 058	1 855	120 908	1 952	1 953	117 879	1 816	1 819	4 934	260 585	303 919	317 945
Interest		301	314	318	439	367	343	366	71	280	280	280	67	3 426	3 587	3 874
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		630	220	219	215	218	239	239	238	243	243	243	267	3 214	3 465	3 740
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**249 348**	**182 184**	**200 932**	**158 660**	**152 538**	**271 585**	**145 611**	**180 368**	**267 409**	**151 281**	**118 271**	**791 135**	**2 869 321**	**3 145 171**	**3 410 817**
Expenditure																
Employee related costs		57 225	57 225	57 225	57 225	57 225	57 225	57 225	57 225	57 225	57 225	57 225	100 155	729 635	753 435	795 372
Remuneration of councillors		2 049	2 049	2 049	2 049	2 049	2 049	2 049	2 049	2 049	2 049	2 049	2 049	24 593	25 823	27 114
Bulk purchases - electricity		67 094	67 094	67 094	67 094	67 094	67 094	67 094	67 094	67 094	67 094	67 094	67 094	805 126	907 377	1 022 613
Inventory consumed		8 177	8 248	9 257	8 939	9 159	9 882	9 937	11 898	10 660	9 732	8 924	18 152	122 965	127 879	134 127
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	77 289	77 289	80 767	82 786
Depreciation and amortisation		18 830	18 830	18 830	18 830	18 830	18 830	18 830	18 830	18 830	18 830	18 830	18 830	225 960	232 739	237 394
Interest		–	–	–	–	–	32 352	–	–	103	103	103	44 988	77 649	92 943	106 984
Contracted services		14 595	19 923	21 168	23 461	26 107	23 509	26 095	24 285	26 008	20 090	19 972	83 168	328 381	381 797	376 126
Transfers and subsidies		2 508	1 452	1 449	1 725	1 898	1 479	1 475	1 601	1 601	1 860	1 660	3 925	22 631	23 687	24 618
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–	126 724	126 724	132 426	135 737
Operational costs		15 873	10 863	17 108	13 474	15 533	16 224	10 990	14 691	9 014	7 162	6 729	61 838	199 498	212 185	221 404
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–	630	630	580	540
Total Expenditure		**186 352**	**185 685**	**194 180**	**192 797**	**197 896**	**228 644**	**193 695**	**197 674**	**192 584**	**184 145**	**182 586**	**604 842**	**2 741 081**	**2 971 638**	**3 164 816**

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Surplus/(Deficit)		**62 996**	**(3 501)**	**6 752**	**(34 138)**	**(45 358)**	**42 941**	**(48 084)**	**(17 306)**	**74 825**	**(32 864)**	**(64 315)**	**186 293**	**128 240**	**173 533**	**246 001**
Transfers and subsidies - capital (monetary allocations)		5 990	7 813	11 922	17 587	5 574	8 064	7 431	9 212	8 699	5 926	5 155	5 043	98 415	130 747	122 438
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**68 986**	**4 312**	**18 673**	**(16 551)**	**(39 784)**	**51 004**	**(40 653)**	**(8 094)**	**83 524**	**(26 938)**	**(59 160)**	**191 335**	**226 656**	**304 280**	**368 438**
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**68 986**	**4 312**	**18 673**	**(16 551)**	**(39 784)**	**51 004**	**(40 653)**	**(8 094)**	**83 524**	**(26 938)**	**(59 160)**	**191 335**	**226 656**	**304 280**	**368 438**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**68 986**	**4 312**	**18 673**	**(16 551)**	**(39 784)**	**51 004**	**(40 653)**	**(8 094)**	**83 524**	**(26 938)**	**(59 160)**	**191 335**	**226 656**	**304 280**	**368 438**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**68 986**	**4 312**	**18 673**	**(16 551)**	**(39 784)**	**51 004**	**(40 653)**	**(8 094)**	**83 524**	**(26 938)**	**(59 160)**	**191 335**	**226 656**	**304 280**	**368 438**

WC024 Stellenbosch - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote																
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		201	201	201	201	201	201	201	201	201	201	201	201	2 412	–	–
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		1 605	1 605	1 631	2 055	4 749	6 981	3 305	3 805	7 245	4 357	5 107	9 315	51 760	143 449	136 807
Vote 3 - INFRASTRUCTURE SERVICES		134 998	129 513	137 683	120 460	106 125	195 455	103 825	120 766	206 227	129 849	95 591	482 279	1 962 772	2 143 716	2 360 634
Vote 4 - COMMUNITY AND PROTECTION SERVICES		2 167	4 548	25 279	11 412	3 464	1 700	1 597	56 868	14 008	13 996	13 724	61 048	209 812	207 208	212 552
Vote 5 - CORPORATE SERVICES		831	728	780	539	612	776	1 034	649	1 035	893	893	5 121	13 891	13 438	13 774
Vote 6 - FINANCIAL SERVICES		114 583	52 449	46 327	40 627	42 008	73 584	42 128	6 338	46 440	6 958	6 958	248 690	727 090	768 108	809 488
Total Revenue by Vote		**254 386**	**189 044**	**211 901**	**175 294**	**157 159**	**278 696**	**152 090**	**188 627**	**275 156**	**156 255**	**122 474**	**806 654**	**2 967 736**	**3 275 918**	**3 533 254**
Expenditure by Vote to be appropriated																
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		1 474	1 548	1 719	1 670	1 787	1 478	1 779	1 650	1 876	1 611	1 665	5 437	23 693	22 485	23 761
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		8 052	9 303	9 772	9 687	10 252	13 497	10 301	9 071	10 720	8 819	9 882	21 450	130 807	180 604	183 532
Vote 3 - INFRASTRUCTURE SERVICES		118 714	121 028	122 952	123 083	125 083	156 300	123 935	127 484	124 099	119 356	118 191	256 427	1 636 653	1 789 036	1 936 742
Vote 4 - COMMUNITY AND PROTECTION SERVICES		30 124	31 869	30 635	33 151	36 339	30 641	34 226	34 567	34 504	33 718	32 970	205 650	568 393	579 572	600 220
Vote 5 - CORPORATE SERVICES		9 552	12 021	18 406	14 321	12 414	14 490	12 816	15 290	10 780	10 523	10 003	96 335	236 952	247 636	260 108
Vote 6 - FINANCIAL SERVICES		17 484	8 963	9 744	9 933	11 068	11 286	9 687	8 660	9 652	9 165	8 922	30 020	144 583	152 306	160 453
Total Expenditure by Vote		**185 400**	**184 733**	**193 228**	**191 845**	**196 943**	**227 692**	**192 742**	**196 721**	**191 632**	**183 192**	**181 634**	**615 319**	**2 741 081**	**2 971 638**	**3 164 816**
Surplus/(Deficit) before assoc.		**68 986**	**4 312**	**18 673**	**(16 551)**	**(39 784)**	**51 004**	**(40 653)**	**(8 094)**	**83 524**	**(26 938)**	**(59 160)**	**191 335**	**226 656**	**304 280**	**368 438**
Surplus/(Deficit) after income tax		–	–	–	–	–	–	–	–	–	–	–	226 656	226 656	304 280	368 438
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**68 986**	**4 312**	**18 673**	**(16 551)**	**(39 784)**	**51 004**	**(40 653)**	**(8 094)**	**83 524**	**(26 938)**	**(59 160)**	**191 335**	**226 656**	**304 280**	**368 438**

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

WC024 Stellenbosch - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional																
Governance and administration		116 568	54 330	48 261	42 320	43 774	75 513	44 315	8 140	48 628	9 004	9 004	243 535	743 393	781 545	823 261
Executive and council		268	267	298	291	246	269	247	253	318	318	318	490	3 585	721	740
Finance and administration		116 300	54 063	47 963	42 028	43 528	75 244	44 068	7 887	48 310	8 686	8 686	243 045	739 808	780 824	822 522
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		2 942	5 318	26 047	12 450	6 694	7 739	3 886	59 650	20 403	17 529	18 007	67 653	248 319	338 787	337 193
Community and social services		987	2 893	993	991	1 286	1 341	959	2 461	979	951	954	3 727	18 523	8 600	8 979
Sport and recreation		20	20	27	20	23	21	77	80	118	139	36	226	809	281	288
Public safety		1 141	1 612	24 234	10 395	2 141	334	557	54 315	12 901	12 896	12 723	55 638	188 885	196 661	201 577
Housing		793	793	793	1 043	3 243	6 043	2 293	2 793	6 405	3 543	4 293	8 061	40 102	133 246	126 349
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		7 265	12 412	13 162	17 436	4 732	6 905	6 249	8 147	4 271	4 589	3 089	7 866	96 123	78 792	85 026
Planning and development		7 074	8 863	13 028	17 273	3 488	5 856	6 142	7 456	2 090	3 064	1 564	5 118	81 016	63 050	68 516
Road transport		172	3 526	109	158	1 230	1 045	102	679	2 171	1 515	1 515	1 325	13 547	14 112	14 839
Environmental protection		19	24	25	5	13	4	4	12	10	10	10	1 423	1 560	1 630	1 671
Trading services		128 563	117 937	125 383	104 041	102 912	189 491	98 592	113 643	202 806	126 084	93 325	477 124	1 879 901	2 076 793	2 287 774
Energy sources		84 747	84 171	94 237	73 194	70 677	119 334	61 582	67 096	132 165	88 485	56 100	394 709	1 326 497	1 488 972	1 663 307
Water management		11 403	14 296	13 049	14 335	14 038	26 105	19 625	27 218	24 553	17 272	17 272	37 581	236 747	250 942	265 814
Waste water management		14 562	10 537	9 469	9 067	9 848	23 254	8 857	9 766	23 255	9 945	9 778	33 827	172 165	182 839	194 185
Waste management		17 851	8 932	8 630	7 445	8 349	20 798	8 528	9 563	22 833	10 382	10 175	11 007	144 492	154 040	164 468
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		255 338	189 997	212 854	176 247	158 112	279 649	153 042	189 580	276 109	157 207	123 426	796 177	2 967 736	3 275 918	3 533 254
Expenditure - Functional																
Governance and administration		28 562	22 580	29 786	25 857	25 165	27 306	24 224	25 606	22 131	21 325	20 616	123 881	397 039	413 956	435 554
Executive and council		2 736	2 698	2 870	3 104	3 012	2 906	3 214	2 912	3 174	3 067	2 923	7 075	39 693	39 554	41 238
Finance and administration		25 386	19 373	26 459	22 235	21 736	23 961	20 488	22 247	18 500	17 807	17 237	114 161	349 590	366 203	385 647
Internal audit		440	509	457	517	417	438	522	447	456	451	456	2 644	7 756	8 200	8 669
Community and public safety		34 462	36 156	36 108	38 494	41 220	37 971	39 863	38 950	40 331	38 468	38 784	218 540	639 347	698 709	718 189
Community and social services		4 717	3 742	4 038	4 730	5 413	4 114	4 300	4 426	5 485	4 700	4 394	7 020	57 081	48 561	50 348
Sport and recreation		5 701	6 364	6 272	6 980	6 937	6 057	6 577	6 862	6 478	6 794	6 302	10 215	81 539	84 352	88 298
Public safety		20 741	22 714	21 231	22 426	24 398	21 188	24 170	23 634	23 231	22 916	22 989	187 844	437 480	454 337	468 790
Housing		3 303	3 336	4 567	4 359	4 472	6 612	4 816	4 027	5 137	4 058	5 100	13 461	63 247	111 459	110 753
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		12 094	13 615	13 751	14 289	15 235	16 782	15 346	16 336	16 659	15 177	14 788	22 574	186 646	192 982	201 689
Planning and development		6 043	7 276	6 693	6 918	7 337	8 279	6 911	6 889	7 127	6 085	6 121	12 226	87 905	90 261	94 824
Road transport		4 700	4 899	5 576	5 966	5 904	6 832	6 867	7 435	7 834	7 396	6 994	7 409	77 812	80 834	84 011
Environmental protection		1 352	1 439	1 482	1 404	1 994	1 670	1 568	2 013	1 698	1 696	1 673	2 939	20 929	21 887	22 854
Trading services		111 234	113 335	114 535	114 158	116 275	146 586	114 261	116 781	113 464	109 175	108 397	239 848	1 518 048	1 665 990	1 809 384
Energy sources		76 125	76 515	77 034	77 344	77 437	85 549	77 330	79 209	78 071	77 507	77 185	101 412	960 718	1 074 771	1 204 020
Water management		12 240	12 260	12 358	12 284	12 230	21 589	12 450	12 376	11 988	11 868	11 922	42 127	185 692	198 971	208 314
Waste water management		14 951	15 702	16 392	16 445	16 609	27 062	15 482	14 956	14 461	13 245	12 733	39 001	217 041	232 935	229 928
Waste management		7 917	8 857	8 751	8 086	9 999	12 386	8 998	10 240	8 945	6 554	6 557	57 307	154 598	159 313	167 123
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional		186 352	185 685	194 180	192 797	197 896	228 644	193 695	197 674	192 584	184 145	182 586	604 842	2 741 081	2 971 638	3 164 816

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Surplus/(Deficit) before assoc.		**68 986**	**4 312**	**18 673**	**(16 551)**	**(39 784)**	**51 004**	**(40 653)**	**(8 094)**	**83 524**	**(26 938)**	**(59 160)**	**191 335**	**226 656**	**304 280**	**368 438**
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**68 986**	**4 312**	**18 673**	**(16 551)**	**(39 784)**	**51 004**	**(40 653)**	**(8 094)**	**83 524**	**(26 938)**	**(59 160)**	**191 335**	**226 656**	**304 280**	**368 438**

References

1. Surplus (Deficit) must reconcile with Budeted Financial Performance

WC024 Stellenbosch - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Multi-year expenditure *to be appropriated*	1															
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	40	–	40	–	20	–	–	–	–	–	100	60	60
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		–	90	1 723	1 365	3 865	3 093	2 680	3 963	5 984	2 950	3 524	588	29 824	66 445	55 303
Vote 3 - INFRASTRUCTURE SERVICES		12 386	21 408	35 182	46 190	52 736	36 018	30 207	49 325	53 030	40 523	33 756	36 520	447 282	471 606	353 255
Vote 4 - COMMUNITY AND PROTECTION SERVICES		3 500	3 500	5 886	4 050	5 400	6 886	4 050	4 336	6 900	7 092	6 354	8 721	66 675	34 800	31 110
Vote 5 - CORPORATE SERVICES		2 852	3 342	4 042	8 837	5 337	6 652	3 277	3 402	2 702	3 202	3 302	3 973	50 920	31 250	13 500
Vote 6 - FINANCIAL SERVICES		–	–	–	300	275	25	–	–	–	–	–	–	600	1 100	1 090
Capital multi-year expenditure sub-total	2	**18 738**	**28 340**	**46 872**	**60 742**	**67 653**	**52 673**	**40 234**	**61 027**	**68 617**	**53 767**	**46 935**	**49 802**	**595 400**	**605 262**	**454 318**
Single-year expenditure *to be appropriated*																
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		–	19	799	1 669	669	1 400	200	369	319	69	69	–	5 580	2 030	395
Vote 3 - INFRASTRUCTURE SERVICES		40	40	190	1 568	3 818	1 928	1 278	3 568	1 893	3 643	1 318	3 619	22 900	22 900	47 400
Vote 4 - COMMUNITY AND PROTECTION SERVICES		–	250	1 550	1 300	1 660	450	750	5 728	555	380	230	2 057	14 910	15 700	16 455
Vote 5 - CORPORATE SERVICES		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - FINANCIAL SERVICES		–	–	50	1 550	1 050	1 050	–	–	–	–	–	–	3 700	1 300	160
Capital single-year expenditure sub-total	2	**40**	**309**	**2 589**	**6 086**	**7 196**	**4 828**	**2 228**	**9 665**	**2 767**	**4 092**	**1 616**	**5 675**	**47 090**	**41 930**	**64 410**
Total Capital Expenditure	2	**18 778**	**28 649**	**49 461**	**66 829**	**74 849**	**57 500**	**42 462**	**70 691**	**71 383**	**57 859**	**48 551**	**55 477**	**642 490**	**647 192**	**518 728**

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

WC024 Stellenbosch - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital Expenditure - Functional	1															
Governance and administration		**2 852**	**3 342**	**4 132**	**10 687**	**6 702**	**7 727**	**3 297**	**3 402**	**2 702**	**3 202**	**3 302**	**3 973**	**55 320**	**33 710**	**14 810**
Executive and council		–	–	40	–	40	–	20	–	–	–	–	–	100	60	60
Finance and administration		2 852	3 342	4 092	10 687	6 662	7 727	3 277	3 402	2 702	3 202	3 302	3 973	55 220	33 650	14 750
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**3 500**	**3 840**	**8 561**	**7 465**	**10 825**	**11 551**	**7 480**	**8 103**	**13 437**	**10 397**	**10 157**	**11 313**	**106 629**	**114 020**	**94 148**
Community and social services		3 500	3 750	4 550	5 000	6 160	5 050	4 600	2 929	4 005	4 630	4 880	7 577	56 631	9 950	13 865
Sport and recreation		–	–	200	300	900	1 200	150	150	3 150	2 767	993	283	10 093	11 000	13 200
Public safety		–	–	1 861	–	–	1 011	–	1 461	300	–	711	2 918	8 261	25 000	11 800
Housing		–	90	1 950	2 165	3 765	4 290	2 730	3 563	5 982	3 000	3 574	536	31 644	68 070	55 283
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**–**	**5 019**	**13 511**	**8 754**	**5 994**	**6 303**	**4 675**	**15 393**	**18 801**	**11 039**	**9 109**	**1 253**	**99 849**	**93 420**	**109 961**
Planning and development		–	19	571	939	829	663	610	978	381	74	19	53	5 135	2 950	5 700
Road transport		–	5 000	12 890	7 765	5 165	5 590	4 015	14 415	18 419	10 915	9 090	1 200	94 464	90 270	104 261
Environmental protection		–	–	50	50	–	50	50	–	–	50	–	–	250	200	–
Trading services		**12 426**	**16 448**	**23 257**	**39 923**	**51 329**	**31 920**	**27 010**	**43 793**	**36 444**	**33 221**	**25 983**	**38 939**	**380 693**	**406 041**	**299 809**
Energy sources		–	–	–	13 129	14 894	12 319	12 179	14 707	13 336	16 166	13 235	16 366	126 332	152 524	161 909
Water management		6 815	8 963	12 197	11 833	16 548	10 711	8 840	18 706	17 453	14 025	9 485	12 582	148 159	116 967	57 700
Waste water management		4 730	6 105	9 680	13 580	18 506	6 690	4 940	9 330	4 605	1 980	2 305	4 749	87 200	104 800	71 250
Waste management		880	1 380	1 380	1 380	1 380	2 200	1 050	1 050	1 050	1 050	958	5 242	19 002	31 750	8 950
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	**18 778**	**28 649**	**49 461**	**66 829**	**74 849**	**57 500**	**42 462**	**70 691**	**71 383**	**57 859**	**48 551**	**55 477**	**642 490**	**647 192**	**518 728**
Funded by:																
National Government		5 990	7 813	11 922	13 039	1 857	5 721	5 781	4 842	2 281	2 759	1 329	**360**	**63 693**	**51 492**	**49 349**
Provincial Government		–	–	–	250	3 000	2 800	2 100	2 313	5 802	2 850	2 375	396	21 885	62 201	57 118
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants		184	5 184	10 184	3 384	1 384	834	1 334	2 084	3 734	2 034	1 694	1 023	33 057	12 500	22 000
Transfers recognised - capital		**6 174**	**12 997**	**22 106**	**16 673**	**6 241**	**9 355**	**9 215**	**9 239**	**11 817**	**7 643**	**5 397**	**1 779**	**118 636**	**126 193**	**128 467**
Public contributions & donations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing		3 500	5 050	6 000	14 603	33 501	20 689	16 443	27 434	21 313	20 835	14 303	14 348	198 019	199 423	77 999
Internally generated funds		9 103	10 602	21 355	35 553	35 108	27 457	16 804	34 018	38 253	29 381	28 851	39 349	325 835	321 576	312 261
Total Capital Funding		**18 778**	**28 649**	**49 461**	**66 829**	**74 849**	**57 500**	**42 462**	**70 691**	**71 383**	**57 859**	48 551	55 477	642 490	647 192	518 728

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

WC024 Stellenbosch - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Receipts By Source													1		
Property rates	105 303	45 656	34 783	34 161	35 552	28 002	35 711	23 874	1 756	1 756	1 756	200 477	548 788	582 416	617 560
Service charges - electricity revenue	91 425	91 102	102 040	77 408	75 055	80 724	65 324	71 699	96 569	96 569	60 354	433 629	1 341 897	1 512 120	1 703 903
Service charges - water revenue	12 401	12 719	14 204	15 650	15 231	20 082	21 414	29 542	18 597	18 597	18 597	35 813	232 847	246 635	260 990
Service charges - sanitation revenue	16 018	8 551	10 355	9 996	10 421	10 406	9 740	10 549	10 702	10 702	10 517	31 527	149 484	145 329	153 954
Service charges - refuse revenue	23 168	12 484	12 889	11 529	12 403	12 467	12 809	13 881	15 141	15 141	15 141	(22 358)	134 693	143 894	153 651
Rental of facilities and equipment	1 043	1 351	1 080	1 047	1 002	979	1 029	1 224	1 309	1 257	1 257	8 657	21 235	22 191	22 746
Interest earned - external investments	5 332	5 332	5 332	5 332	5 332	5 332	5 332	5 332	5 332	5 332	5 332	5 332	63 980	66 147	68 414
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	7	17	1	8	98	9	2	11	2	–	–	48 521	48 677	49 942	50 835
Licences and permits	412	743	891	470	1 048	250	397	346	687	679	506	2 326	8 754	9 148	9 377
Agency services	269	302	341	196	427	38	–	–	293	293	293	1 510	3 961	4 140	4 243
Transfers and Subsidies - Operational	1 878	1 878	2 045	2 187	1 984	121 038	2 081	2 082	118 009	1 945	1 949	5 064	262 139	303 939	317 945
Other revenue	1 316	16 240	12 956	12 786	17 920	12 998	10 536	15 964	12 989	9 623	12 769	12 271	148 368	153 689	126 847
Cash Receipts by Source	**258 571**	**196 374**	**196 917**	**170 770**	**176 474**	**292 324**	**164 375**	**174 502**	**281 384**	**161 893**	**128 471**	**762 768**	**2 964 823**	**3 239 591**	**3 490 465**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations)	5 990	7 813	11 922	17 587	6 124	8 614	7 981	9 762	8 699	5 926	5 155	2 843	98 415	130 747	122 438
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	198 019	198 019	199 423	77 999
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	**264 561**	**204 187**	**208 839**	**188 357**	**182 598**	**300 937**	**172 357**	**184 264**	**290 083**	**167 819**	**133 626**	**963 630**	**3 261 257**	**3 569 760**	**3 690 901**
Cash Payments by Type															
Employee related costs	(57 225)	(57 225)	(57 225)	(57 225)	(57 225)	(57 225)	(57 225)	(60 196)	(57 225)	(57 225)	(57 225)	(77 914)	(710 365)	(733 009)	(773 721)
Remuneration of councillors	(2 049)	(2 049)	(2 049)	(2 049)	(2 049)	(2 049)	(2 049)	(2 049)	(2 049)	(2 049)	(2 049)	(2 049)	(24 593)	(25 823)	(27 114)
Finance charges	–	–	–	–	–	(32 352)	–	–	–	–	–	(29 863)	(62 215)	(76 764)	(90 028)
Bulk purchases - Electricity	(77 158)	(77 158)	(77 158)	(77 158)	(77 158)	(77 158)	(77 158)	(77 158)	(77 158)	(77 158)	(77 158)	(77 158)	(925 894)	(1 043 483)	(1 176 005)
Bulk purchases - Water & Sewer	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	(8 929)	(9 010)	(10 171)	(9 804)	(10 058)	(10 889)	(10 952)	(13 208)	(11 784)	(10 716)	(9 787)	(20 471)	(135 779)	(141 177)	(148 107)
Contracted services	(16 925)	(23 053)	(24 485)	(27 122)	(30 165)	(27 177)	(30 151)	(28 070)	(30 051)	(23 245)	(23 110)	(95 785)	(379 338)	(440 866)	(434 445)
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other	(1 317)	(1 560)	(1 557)	(1 833)	(2 006)	(1 587)	(1 583)	(1 709)	(1 709)	(1 968)	(1 768)	(4 033)	(22 631)	(23 687)	(24 618)
Other expenditure	(18 254)	(12 492)	(19 674)	(15 495)	(17 863)	(18 658)	(12 638)	(16 895)	(10 367)	(8 236)	(7 738)	(71 114)	(229 423)	(244 012)	(254 615)
Cash Payments by Type	**(181 858)**	**(182 549)**	**(192 319)**	**(190 687)**	**(196 524)**	**(227 096)**	**(191 757)**	**(199 285)**	**(190 343)**	**(180 598)**	**(178 836)**	**(378 388)**	**(2 490 240)**	**(2 728 822)**	**(2 928 653)**
Other Cash Flows/Payments by Type															
Capital assets	–	–	–	–	–	–	–	–	–	–	–	(738 582)	(738 582)	(744 183)	(596 361)
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	(62 215)	(62 215)	(76 764)	(90 028)
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**(181 858)**	**(182 549)**	**(192 319)**	**(190 687)**	**(196 524)**	**(227 096)**	**(191 757)**	**(199 285)**	**(190 343)**	**(180 598)**	**(178 836)**	**(1 179 185)**	**(3 291 037)**	**(3 549 768)**	**(3 615 043)**
NET INCREASE/(DECREASE) IN CASH HELD	**82 703**	**21 638**	**16 520**	**(2 331)**	**(13 927)**	**73 842**	**(19 400)**	**(15 020)**	**99 740**	**(12 780)**	**(45 210)**	**(215 555)**	**(29 780)**	**19 992**	**75 859**
Cash/cash equivalents at the month/year begin:	678 807	761 510	783 148	799 668	797 337	783 410	857 252	837 852	822 831	922 572	909 792	864 582	678 807	649 027	669 019
Cash/cash equivalents at the month/year end:	761 510	783 148	799 668	797 337	783 410	857 252	837 852	822 831	922 572	909 792	864 582	649 027	649 027	669 019	744 878

References

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.

2. Bulk purchases - Electricity & Waste Water - use detail information from Table SA1

3. Acquisition Inventory - Water & other inventory - use detail information from Table SA3

WC024 Stellenbosch - NOT REQUIRED - municipality does not have entities

Description R million	Ref	2021/22 Audited Outcome	2022/23 Audited Outcome	2023/24 Audited Outcome	Current Year 2024/25 Original Budget	 Adjusted Budget	 Full Year Forecast	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Financial Performance										
Property rates		–	–	–	–	–	–	–	–	–
Service charges		–	–	–	–	–	–	–	–	–
Investment revenue		–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		–	–	–	–	–	–	–	–	–
`		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–	–	–
Employee costs		–	–	–	–	–	–	–	–	–
Remuneration of Board Members		–	–	–	–	–	–	–	–	–
Depreciation and amortisation		–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases		–	–	–	–	–	–	–	–	–
Transfers and subsidies		–	–	–	–	–	–	–	–	–
Other expenditure		–	–	–	–	–	–	–	–	–
Total Expenditure		–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		–	–	–	–	–	–	–	–	–
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - capital		–	–	–	–	–	–	–	–	–
Public contributions & donations		–	–	–	–	–	–	–	–	–
Borrowing		–	–	–	–	–	–	–	–	–
Internally generated funds		–	–	–	–	–	–	–	–	–
Total sources		–	–	–	–	–	–	–	–	–
Financial position										
Total current assets		–	–	–	–	–	–	–	–	–
Total non current assets		–	–	–	–	–	–	–	–	–
Total current liabilities		–	–	–	–	–	–	–	–	–
Total non current liabilities		–	–	–	–	–	–	–	–	–
Community wealth/Equity		–	–	–	–	–	–	–	–	–
Cash flows										
Net cash from (used) operating		–	–	–	–	–	–	–	–	–
Net cash from (used) investing		–	–	–	–	–	–	–	–	–
Net cash from (used) financing		–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end		–	–	–	–	–	–	–	–	–

WC024 Stellenbosch - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
DBSA	Yrs	15	Financial of approved Capital Projects by means of and e	30 June 2025	13
DBSA	Yrs	16	Financial of approved Capital Projects by means of and e	30 June 2026	40
DBSA	Yrs	15	Financial of approved Capital Projects by means of and e	30 June 2029	73
NEDBANK	Yrs	10	Financial of approved Capital Projects by means of and e	29 June 2029	139
NEDBANK	Yrs	10	Financial of approved Capital Projects by means of and e	30 June 1931	103
STANDARD BANK	Yrs	10	Financial of approved Capital Projects by means of and e	30 June 1932	144
NEDBANK	Yrs	10	Financial of approved Capital Projects by means of and e	30 June 1933	69

References

1. Total agreement period from commencement until end

2. Annual value

WC024 Stellenbosch - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework			Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
DBSA 61001059		3 290	2 535	1 688	759	-	-	-	-	-	-			8
DBSA 61000816		1 093	734	331	-	-	-	-	-	-	-			2
DBSA 61007281		6 430	5 813	5 056	4 288	3 429	2 489	1 454	299	-	-			29
NEDBANK 05/7831035613/000001		11 985	10 706	9 171	7 588	5 819	3 885	1 730	-	-	-			51
NEDBANK 05/7831035613/000002		8 301	7 675	6 897	6 127	5 267	4 341	3 297	2 207	976	-			45
STANDARD BANK 730033		15 614	14 611	13 665	12 404	11 081	9 634	7 945	6 134	4 141	1 861			97
Contract 7														–
Contract 8														–
Contract 9														–
Contract 10														–
Total Operating Expenditure Implication		47	42	37	31	26	20	14	9	5	2	–	–	233
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		**47**	**42**	**37**	**31**	**26**	**20**	**14**	**9**	**5**	**2**	**–**	**–**	233

Description	Ref	Preceding Years	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework			Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Entities:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)

3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

WC024 Stellenbosch - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**106 769**	**171 135**	**247 435**	**201 653**	**189 239**	**189 239**	**176 084**	**253 821**	**211 185**
Roads Infrastructure		3 337	32 420	24 591	35 050	48 061	48 061	33 800	19 600	33 100
Roads		(13 033)	6 786	7 123	3 000	1 700	1 700	4 250	3 000	4 000
Road Structures		15 571	24 343	16 518	31 100	45 911	45 911	28 700	15 300	28 500
Road Furniture		800	1 291	950	950	450	450	850	1 300	600
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	291	3 750	4 000	7 266	7 266	3 600	2 000	1 500
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	291	3 450	3 500	7 202	7 202	3 100	2 000	1 000
Attenuation		–	–	300	500	64	64	500	–	500
Electrical Infrastructure		45 569	57 651	71 317	53 170	49 112	49 112	83 792	106 285	105 911
Power Plants		13 217	11 213	15 436	20 000	14 373	14 373	10 673	6 973	3 000
HV Substations		–	2 600	2 408	16 347	19 540	19 540	48 418	79 992	25 000
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	400	–	31 037
MV Substations		471	5 886	22 454	226	226	226	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		17 741	32 214	25 108	8 347	8 025	8 025	9 551	11 281	37 675
LV Networks		5 250	5 728	5 680	8 000	6 942	6 942	14 500	7 790	8 950
Capital Spares		8 890	10	230	250	7	7	250	250	250
Water Supply Infrastructure		25 258	72 816	71 949	77 833	54 544	54 544	33 741	87 436	56 473
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		13 631	65 279	57 486	48 613	11 172	11 172	11 205	24 235	2 000
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	500	–	–	500	250	–
Bulk Mains		10 736	6 436	13 926	11 739	15 620	15 620	11 095	25 068	23 439
Distribution		891	1 100	537	16 981	27 752	27 752	10 941	37 883	31 035
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		27 193	495	–	–	–	–	–	4 000	3 000
Pump Station		–	–	–	–	–	–	–	4 000	3 000
Reticulation		15 455	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		11 737	495	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		5 330	7 463	73 920	27 600	26 256	26 256	17 152	31 500	8 700
Landfill Sites		2 275	4 560	65 366	3 000	4 594	4 594	2 000	19 000	–
Waste Transfer Stations		932	441	5 040	2 500	3 790	3 790	4 000	4 000	3 500
Waste Processing Facilities		–	165	90	–	–	–	–	–	–
Waste Drop-off Points		427	133	149	5 300	1 296	1 296	10 152	7 500	3 200
Waste Separation Facilities		138	172	–	800	411	411	500	–	–
Electricity Generation Facilities		1 557	1 993	3 276	16 000	16 165	16 165	500	1 000	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		82	–	1 908	4 000	4 000	4 000	4 000	3 000	2 500
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	1 908	4 000	4 000	4 000	4 000	3 000	2 500
Capital Spares		82	–	–	–	–	–	–	–	–
Community Assets		**(12 110)**	**4 853**	**6 449**	**1 700**	**1 500**	**1 500**	**–**	**–**	**–**
Community Facilities		2 706	4 400	866	1 500	1 500	1 500	–	–	–
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		53	–	–	–	–	–	–	–	–
Libraries		70	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		1 173	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		1 411	4 400	866	1 500	1 500	1 500	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		(14 816)	453	5 582	200	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		(14 816)	453	5 582	200	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		**1 400**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		1 400	–	–	–	–	–	–	–	–
Improved Property		1 400	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		**44 207**	**18 561**	**1 058**	**2 150**	**566**	**566**	**2 850**	**20 500**	**3 650**
Operational Buildings		30 808	18 561	88	2 150	566	566	2 850	20 500	3 650
Municipal Offices		–	18 561	88	1 000	200	200	1 500	500	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		30 808	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	1 150	366	366	1 350	20 000	3 650
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		13 399	–	970	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		13 399	–	970	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		1 930	5 814	6 825	4 270	11 220	11 220	7 000	4 500	4 500
Computer Equipment		1 930	5 814	6 825	4 270	11 220	11 220	7 000	4 500	4 500
Furniture and Office Equipment		3 149	1 397	2 445	1 910	2 206	2 206	2 365	1 425	1 515

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Furniture and Office Equipment		3 149	1 397	2 445	1 910	2 206	2 206	2 365	1 425	1 515
Machinery and Equipment		10 929	8 627	7 997	22 730	21 789	21 789	20 063	11 586	21 556
Machinery and Equipment		10 929	8 627	7 997	22 730	21 789	21 789	20 063	11 586	21 556
Transport Assets		4 531	1 717	17 159	20 000	15 672	15 672	25 818	20 250	14 500
Transport Assets		4 531	1 717	17 159	20 000	15 672	15 672	25 818	20 250	14 500
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 new assets	1	**160 805**	**212 103**	**289 367**	**254 413**	**242 192**	**242 192**	**234 181**	**312 082**	**256 906**

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expendit

WC024 Stellenbosch - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**38 687**	**21 783**	**32 629**	**40 420**	**45 479**	**45 479**	**49 887**	**64 223**	**84 697**
Roads Infrastructure		28 892	7 973	15 612	8 000	9 639	9 639	8 300	10 000	14 000
Roads		28 892	7 973	15 612	8 000	9 639	9 639	8 300	10 000	14 000
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		194	10 612	13 199	20 670	18 828	18 828	29 587	40 223	54 697
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		194	142	284	2 546	2 306	2 306	5 604	5 501	6 197
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	728	4 913	3 960	3 960	3 960	4 356	4 792	2 506
MV Switching Stations		–	–	–	–	–	–	4 327	4 300	4 000
MV Networks		–	9 743	8 003	14 164	12 562	12 562	15 300	25 630	41 993
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		7 132	2 605	568	6 000	10 756	10 756	6 000	8 000	8 000
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		7 132	2 605	568	6 000	10 756	10 756	6 000	8 000	8 000
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		2 468	593	3 250	5 750	6 256	6 256	6 000	6 000	8 000
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		2 468	593	3 250	5 750	6 256	6 256	6 000	6 000	8 000
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**904**	**402**	**315**	**100**	**2 480**	**2 480**	**2 800**	**1 250**	**500**
Community Facilities		–	73	126	50	2 158	2 158	2 800	1 000	500
Halls		–	–	57	50	2 078	2 078	2 400	1 000	500
Centres		–	73	69	–	80	80	400	–	–

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
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		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		904	329	190	50	322	322	–	250	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		904	329	190	50	322	322	–	250	–
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		680	117	–	–	–	–	–	–	–
Operational Buildings		680	117	–	–	–	–	–	–	–
Municipal Offices		680	117	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		638	–	–	–	–	–	–	–	–

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Furniture and Office Equipment		638	–	–	–	–	–	–	–	–
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	1	**40 909**	**22 303**	**32 944**	**40 520**	**47 959**	**47 959**	**52 687**	**65 473**	**85 197**
Renewal of Existing Assets as % of total capex		*29.5%*	*7.0%*	*7.7%*	*6.8%*	*9.1%*	*9.1%*	*8.2%*	*10.1%*	*16.4%*
Renewal of Existing Assets as % of deprecn"		*18.5%*	*9.6%*	*15.9%*	*16.2%*	*21.8%*	*21.8%*	*23.3%*	*28.1%*	*35.9%*

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expendi

WC024 Stellenbosch - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**43 096**	**58 698**	**94 538**	**85 677**	**80 411**	**80 411**	**97 415**	**96 539**	**102 553**
Roads Infrastructure		18 132	20 485	20 280	25 042	25 350	25 350	25 505	26 009	26 564
Roads		18 125	18 737	17 961	20 068	18 510	18 510	19 412	19 793	20 225
Road Structures		–	–	–	3 000	3 900	3 900	3 060	3 121	3 184
Road Furniture		6	1 748	2 319	1 974	2 940	2 940	3 033	3 094	3 156
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		286	862	1 693	968	968	968	2 205	2 209	2 213
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		286	862	1 693	968	968	968	2 205	2 209	2 213
Electrical Infrastructure		65	10 633	14 130	12 624	11 148	11 148	20 771	21 438	20 330
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		67	10 633	14 130	12 624	11 148	11 148	11 371	11 598	11 830
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		(2)	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	9 400	9 840	8 500
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		2 192	10 858	12 398	15 171	13 413	13 413	15 321	13 957	14 845
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		1 095	6 789	8 350	10 339	9 831	9 831	10 393	10 235	10 824
Bulk Mains		1 097	4 069	4 049	4 831	3 581	3 581	4 928	3 722	4 022
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		5 780	7 327	37 540	22 316	19 306	19 306	22 762	21 664	26 912
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		2 434	5 334	17 262	17 891	15 867	15 867	18 249	17 493	22 169
Outfall Sewers		3 346	1 992	20 278	4 425	3 439	3 439	4 513	4 172	4 743
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		11 125	6 163	6 091	6 800	7 470	7 470	8 040	8 394	8 763
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		11 125	6 163	6 091	6 800	7 470	7 470	8 040	8 394	8 763
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		5 515	2 371	2 406	2 756	2 756	2 756	2 811	2 868	2 925
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		5 428	2 360	2 322	2 652	2 652	2 652	2 705	2 759	2 814
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		87	11	84	105	105	105	107	109	111
Community Assets		**9 198**	**7 049**	**7 908**	**6 304**	**7 116**	**7 116**	**6 394**	**6 519**	**6 649**
Community Facilities		8 348	7 049	7 900	6 289	7 101	7 101	6 379	6 503	6 633
Halls		116	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		150	–	–	3	3	3	6	3	3
Cemeteries/Crematoria		283	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		1 636	267	122	270	32	32	84	85	87
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		6 163	6 782	7 778	6 016	7 066	7 066	6 289	6 415	6 543
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		850	–	8	15	15	15	15	16	16
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		850	–	8	15	15	15	15	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		**3 655**	**7 229**	**8 123**	**14 518**	**22 201**	**22 201**	**28 770**	**27 582**	**22 532**
Operational Buildings		3 368	7 106	7 953	14 292	21 875	21 875	22 927	21 732	22 175
Municipal Offices		3 368	7 106	7 953	14 292	21 875	21 875	22 927	21 732	22 175
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		287	123	170	226	326	326	5 843	5 850	357
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	5 500	5 500	–
Capital Spares		287	123	170	226	326	326	343	350	357
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		2 035	2 806	2 041	2 473	2 212	2 212	2 796	2 917	3 040

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Furniture and Office Equipment		2 035	2 806	2 041	2 473	2 212	2 212	2 796	2 917	3 040
Machinery and Equipment		–	743	716	834	834	834	851	868	886
Machinery and Equipment		–	743	716	834	834	834	851	868	886
Transport Assets		5 933	8 468	10 399	10 241	17 243	17 243	14 625	14 916	15 160
Transport Assets		5 933	8 468	10 399	10 241	17 243	17 243	14 625	14 916	15 160
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	1	**63 917**	**84 992**	**123 724**	**120 048**	**130 017**	**130 017**	**150 852**	**149 342**	**150 819**
R&M as a % of PPE		*1.2%*	*1.6%*	*2.3%*	*1.9%*	*2.1%*	*2.1%*	*2.3%*	*2.3%*	*2.3%*
R&M as % Operating Expenditure		*3.3%*	*4.4%*	*5.5%*	*4.8%*	*5.2%*	*5.2%*	*8.3%*	*5.4%*	*5.1%*

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

WC024 Stellenbosch - Supporting Table SA34d Depreciation by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Depreciation by Asset Class/Sub-class										
Infrastructure		**168 673**	**186 046**	**174 594**	**183 705**	**99 178**	**99 178**	**181 158**	**186 593**	**190 325**
Roads Infrastructure		**46 737**	**48 157**	**53 009**	**54 897**	**28 616**	**28 616**	**49 557**	**51 044**	**52 065**
Roads		36 452	36 737	41 220	43 021	16 827	16 827	39 936	41 134	41 957
Road Structures		4 570	7 680	8 183	7 987	7 746	7 746	7 715	7 946	8 105
Road Furniture		5 715	3 740	3 606	3 889	4 043	4 043	1 907	1 964	2 003
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		618	1 084	720	1 105	1 253	1 253	1 119	1 153	1 176
Drainage Collection		618	1 084	720	1 105	1 253	1 253	1 119	1 153	1 176
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		34 506	44 948	50 858	34 538	17 064	17 064	44 020	45 341	46 248
Power Plants		15 713	22 801	26 707	11 506	12 220	12 220	22 239	22 906	23 364
HV Substations		261	2 961	3 288	3 079	1 199	1 199	2 622	2 701	2 755
HV Switching Station		–	32	33	33	1	1	35	36	37
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	55	57	57	27	27	60	62	63
MV Switching Stations		6 773	7 599	8 945	7 903	7	7	7 793	8 027	8 188
MV Networks		–	322	318	335	269	269	337	347	354
LV Networks		11 238	10 105	10 477	10 509	1 422	1 422	9 898	10 195	10 398
Capital Spares		521	1 073	1 033	1 116	1 918	1 918	1 036	1 067	1 089
Water Supply Infrastructure		50 193	52 309	49 253	53 379	24 917	24 917	53 143	54 737	55 832
Dams and Weirs		–	–	(6)	–	17	17	941	970	989
Boreholes		90	5 872	5 646	6 107	168	168	6 033	6 214	6 338
Reservoirs		4 770	4 482	4 144	4 661	6 879	6 879	4 123	4 247	4 331
Pump Stations		113	121	114	126	995	995	123	127	129
Water Treatment Works		12	4 316	1 309	4 489	2 463	2 463	5 025	5 176	5 279
Bulk Mains		3 153	5 927	5 074	6 164	1 750	1 750	6 337	6 527	6 658
Distribution		39 333	31 589	32 969	31 830	12 297	12 297	30 557	31 474	32 104
Distribution Points		–	2	3	2	348	348	3	3	3
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		2 723	–	–	–	–	–	–	–	–
Sanitation Infrastructure		33 576	36 927	18 549	36 746	19 228	19 228	30 861	31 787	32 422
Pump Station		803	899	453	935	33	33	517	533	544
Reticulation		21 965	25 132	3 415	24 479	16 137	16 137	19 004	19 574	19 966
Waste Water Treatment Works		2 574	4 424	8 430	4 601	2 521	2 521	4 825	4 970	5 069
Outfall Sewers		8 234	6 431	6 208	6 688	292	292	6 468	6 662	6 796
Toilet Facilities		–	41	43	43	245	245	45	47	48
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		2 658	2 128	2 094	2 441	1 034	1 034	2 147	2 211	2 256
Landfill Sites		–	324	331	337	984	984	288	297	303
Waste Transfer Stations		1 148	13	13	13	21	21	13	14	14
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		1 510	1 792	1 750	2 091	29	29	1 845	1 900	1 938
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	(2)	–	391	391	2	2	2
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	(2)	–	391	391	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		384	493	114	598	6 676	6 676	308	317	323
Data Centres		–	0	4	0	0	0	1	1	1
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		384	493	110	598	6 676	6 676	307	316	323
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		4 382	4 821	5 353	5 053	12 197	12 197	10 149	10 453	10 662
Community Facilities		**2 177**	**3 669**	**4 062**	**3 855**	**10 239**	**10 239**	**8 232**	**8 479**	**8 649**
Halls		14	25	189	30	526	526	278	287	292
Centres		48	703	824	767	773	773	897	924	943

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		11	11	11	12	138	138	12	12	12
Fire/Ambulance Stations		83	164	157	171	560	560	233	240	245
Testing Stations		–	3	11	3	3	3	12	13	13
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		15	15	17	15	8	8	20	21	22
Libraries		114	373	358	387	389	389	435	448	457
Cemeteries/Crematoria		37	73	129	76	11	11	139	143	146
Police		–	–	–	–	–	–	–	–	–
Parks		–	26	203	27	76	76	122	126	128
Public Open Space		605	736	945	763	2 044	2 044	887	913	932
Nature Reserves		376	377	716	392	387	387	504	519	529
Public Ablution Facilities		735	789	493	821	4 166	4 166	925	953	972
Markets		141	375	9	390	731	731	3 768	3 881	3 959
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	(0)	–	429	429	0	0	0
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		2 205	1 152	1 291	1 198	1 958	1 958	1 917	1 974	2 014
Indoor Facilities		1 394	3	5	3	1	1	6	6	6
Outdoor Facilities		811	1 149	1 285	1 195	1 957	1 957	1 911	1 968	2 008
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	0	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	0	–	–	–	–	–
Works of Art		–	–	–	0	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		252	424	2 146	441	653	653	427	440	448
Revenue Generating		**252**	**424**	**2 146**	**441**	**653**	**653**	**427**	**440**	**448**
Improved Property		252	424	2 146	441	653	653	427	440	448
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		12 153	10 789	9 834	11 690	15 264	15 264	11 974	12 334	12 580
Operational Buildings		**8 468**	**6 894**	**8 308**	**7 640**	**9 987**	**9 987**	**9 845**	**10 140**	**10 343**
Municipal Offices		8 468	6 894	7 276	7 640	9 987	9 987	9 845	10 140	10 343
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	1 031	–	–	–	–	–	–
Housing		3 685	3 894	1 527	4 050	5 277	5 277	2 129	2 193	2 237
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		3 685	3 894	1 527	4 050	5 277	5 277	2 129	2 193	2 237
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		1 496	1 175	379	1 222	2 276	2 276	246	253	258
Servitudes		1 160	1 102	185	1 146	755	755	168	173	176
Licences and Rights		337	73	194	76	1 521	1 521	78	80	82
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		337	73	194	76	1 521	1 521	78	80	82
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		**3 905**	**7 411**	**7 401**	**10 151**	**33 514**	**33 514**	**6 356**	**6 547**	**6 678**
Computer Equipment		3 905	7 411	7 401	10 151	33 514	33 514	6 356	6 547	6 678
Furniture and Office Equipment		1 791	5 332	3 076	6 566	19 338	19 338	4 254	4 382	4 470

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Furniture and Office Equipment		1 791	5 332	3 076	6 566	19 338	19 338	4 254	4 382	4 470
Machinery and Equipment		19 273	8 280	4 425	13 812	9 936	9 936	4 582	4 719	4 813
Machinery and Equipment		19 273	8 280	4 425	13 812	9 936	9 936	4 582	4 719	4 813
Transport Assets		9 490	8 972	(28)	16 767	27 346	27 346	6 815	7 019	7 159
Transport Assets		9 490	8 972	(28)	16 767	27 346	27 346	6 815	7 019	7 159
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Depreciation	1	221 416	233 250	207 180	249 408	219 703	219 703	225 960	232 739	237 394

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.

WC024 Stellenbosch - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**72 682**	**69 724**	**75 014**	**209 533**	**150 061**	**150 061**	**247 511**	**229 487**	**151 676**
Roads Infrastructure		18 610	18 421	28 021	30 808	16 340	16 340	40 364	44 470	42 811
Roads		4 318	18 421	26 789	29 808	11 592	11 592	39 364	43 470	41 811
Road Structures		13 792	–	(429)	–	–	–	–	–	–
Road Furniture		500	–	1 662	1 000	4 748	4 748	1 000	1 000	1 000
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		14	–	100	50	50	50	500	300	600
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		14	–	100	50	50	50	500	300	600
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		19 304	5 483	13 210	9 953	9 056	9 056	7 593	5 750	2 250
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	1 405	4 341	2 360	2 360	2 360	4 500	4 500	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		9 350	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		9 680	4 078	8 666	7 343	6 690	6 690	2 843	1 000	2 000
LV Networks		–	–	204	250	7	7	250	250	250
Capital Spares		274	–	–	–	–	–	–	–	–
Water Supply Infrastructure		5 804	6 962	13 703	101 368	61 513	61 513	125 254	83 317	49 165
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	3 339	1 393	75 298	36 541	36 541	100 504	43 282	–
Pump Stations		–	–	–	1 500	1 300	1 300	3 250	1 500	1 500
Water Treatment Works		2 644	238	–	–	–	–	2 000	10 000	40 000
Bulk Mains		(1 937)	–	234	–	–	–	–	–	–
Distribution		2 673	3 385	12 076	24 570	23 672	23 672	19 500	28 535	7 665
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		2 424	–	–	–	–	–	–	–	–
Sanitation Infrastructure		27 278	38 721	12 782	62 354	59 144	59 144	70 300	92 900	53 600
Pump Station		–	–	–	1 500	450	450	2 500	1 500	1 500
Reticulation		–	–	300	300	300	300	400	400	400
Waste Water Treatment Works		22 547	34 494	11 796	40 500	42 691	42 691	62 900	89 500	49 200
Outfall Sewers		–	4 228	686	20 054	15 704	15 704	4 500	1 500	2 500
Toilet Facilities		4 731	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		769	–	1 253	2 500	1 457	1 457	1 000	–	–
Landfill Sites		769	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	231	500	457	457	–	–	–
Waste Separation Facilities		–	–	1 022	2 000	1 000	1 000	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		903	137	5 945	2 500	2 500	2 500	2 500	2 750	3 250
Data Centres		903	–	4 645	1 000	1 000	1 000	1 000	2 000	1 000
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	137	1 300	1 500	1 500	1 500	1 500	750	2 250
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**39 696**	**8 830**	**17 163**	**52 329**	**46 428**	**46 428**	**66 188**	**12 950**	**16 950**
Community Facilities		7 232	6 974	13 094	47 679	38 181	38 181	61 828	8 650	13 250
Halls		2 632	496	59	3 800	2 156	2 156	5 475	250	250
Centres		939	–	–	–	–	–	–	–	–

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Crèches		–	–	–	6 329	5 575	5 575	3 500	2 500	3 000
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		2 219	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		350	201	404	4 350	7 926	7 926	–	–	–
Cemeteries/Crematoria		1 007	870	9 386	30 000	20 000	20 000	48 821	3 500	8 000
Police		–	–	–	–	–	–	–	–	–
Parks		–	1 175	2 559	2 300	623	623	3 032	1 200	1 000
Public Open Space		–	–	300	900	1 900	1 900	1 000	1 200	1 000
Nature Reserves		84	4 233	385	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		32 464	1 856	4 070	4 650	8 247	8 247	4 361	4 300	3 700
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		32 464	1 856	4 070	4 650	8 247	8 247	4 361	4 300	3 700
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	276	4 070	–	2 254	2 254	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	276	4 070	–	2 254	2 254	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		**5 082**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		5 082	–	–	–	–	–	–	–	–
Improved Property		5 082	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		**17 693**	**5 211**	**9 014**	**41 800**	**34 708**	**34 708**	**41 423**	**23 700**	**4 000**
Operational Buildings		17 693	5 211	8 813	38 150	26 129	26 129	32 545	20 050	3 000
Municipal Offices		9 210	4 691	8 813	12 500	9 974	9 974	5 400	1 550	1 750
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	650	–	–	–	–	250
Stores		–	–	–	25 000	16 155	16 155	26 845	18 500	1 000
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		8 483	521	–	–	–	–	300	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	200	3 650	8 579	8 579	8 878	3 650	1 000
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	200	3 650	8 579	8 579	8 878	3 650	1 000
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	216	250	411	411	–	–	500
Biological or Cultivated Assets		–	–	216	250	411	411	–	–	500
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		3 210	–	720	500	500	500	500	1 000	1 000
Computer Equipment		3 210	–	720	500	500	500	500	1 000	1 000
Furniture and Office Equipment		93	–	–	–	–	–	–	–	–

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Furniture and Office Equipment		93	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	2 500	2 500
Transport Assets		–	–	–	–	–	–	–	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	1	**138 456**	**84 041**	**106 197**	**304 412**	**234 362**	**234 362**	**355 623**	**269 637**	**176 626**
Upgrading of Existing Assets as % of total capex		*0.0%*	*26.4%*	*24.8%*	*50.8%*	*44.7%*	*44.7%*	*55.4%*	*41.7%*	*34.0%*
Upgrading of Existing Assets as % of deprecn"		*62.5%*	*36.0%*	*51.3%*	*122.1%*	*106.7%*	*106.7%*	*157.4%*	*115.9%*	*74.4%*

References

1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expen

WC024 Stellenbosch - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2025/26 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Present value
Capital expenditure	1							
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		100	60	60				
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		35 404	68 475	55 698				
Vote 3 - INFRASTRUCTURE SERVICES		470 182	494 506	400 655				
Vote 4 - COMMUNITY AND PROTECTION SERVICES		81 585	50 500	47 565				
Vote 5 - CORPORATE SERVICES		50 920	31 250	13 500				
Vote 6 - FINANCIAL SERVICES		4 300	2 400	1 250				
List entity summary if applicable								
Total Capital Expenditure		**642 490**	**647 192**	**518 728**	**–**	**–**	**–**	**–**
Future operational costs by vote	2							
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		23 593	22 425	23 701				
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		95 403	112 128	127 834				
Vote 3 - INFRASTRUCTURE SERVICES		1 166 471	1 294 530	1 536 087				
Vote 4 - COMMUNITY AND PROTECTION SERVICES		486 808	529 072	552 655				
Vote 5 - CORPORATE SERVICES		186 032	216 386	246 608				
Vote 6 - FINANCIAL SERVICES		140 283	149 906	159 203				
List entity summary if applicable								
Total future operational costs		2 098 591	2 324 446	2 646 088	–	–	–	–
Future revenue by source	3							
Exchange Revenue		82 270	1 370 374	1 544 412				
Service charges - Electricity		1 215 949	1 370 374	1 544 412				
Service charges - Water		201 453	213 540	226 353				
Service charges - Waste Water Management		132 113	140 040	148 442				
Service charges - Waste Management		112 789	120 572	128 891				
Agency services		3 961	4 140	4 243				
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		1 748 536	3 219 040	3 596 753	–	–	–	–
Net Financial Implications		**992 545**	**(247 402)**	**(431 937)**	**–**	**–**	**–**	**–**

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))

2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))

3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

WC024 Stellenbosch - Supporting Table SA36 Detailed capital budget

R thousand						2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Own Strategic Objectives	Ward Location	GPS Longitude	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality: *List all capital projects grouped by Function*								
Municipal Manager	Furniture, Tools & Equipment: MM	PC_0001	Good Governance and Compliance	Admin HQ	33.9323° S, 18.8587° E and33.9369794,18.	100	60	60
Building Control	Furniture, Tools & Equipment: Building Control	PC_0343	Dignified Living	Admin HQ	18.862091; -33.936386	125	150	150
Development Planning	Furniture, Tools and Equipment: Spatial Planning	PC_0297	Dignified Living	Admin HQ	18.862091; -33.936386	75	80	85
Economic Development & Tourism	Furniture, Tools & Equipment: LED	PC_0285	Dignified Living	Admin HQ	18.862091; -33.936386	75	80	80
Economic Development & Tourism	Installation of Agricultural Irrigation infrastructure on Farm 502BH (Emerging Farmers)	PC_0349	Dignified Living	Ward 20	18.788 ; -33.996	2 000	–	–
Economic Development & Tourism	Restoration of Landbou Saal	PC_0374	Good Governance and Compliance	Admin HQ	18.865 ; -33.939	1 400		
Housing Administration	Flats: Interior Upgrading - Kayamandi	PC_0195	Dignified Living	WC 024	33°55'13.7"S 18°50'54.4"E	1 650	1 650	–
Housing Administration	Furniture, Tools & Equipment: Housing Administration	PC_0301	Dignified Living	Ward 4	Admin HQ	600	170	180
Housing Administration	Kayamandi Hostels	PC_0373	Dignified Living	WC 024	33°55'13.7"S 18°50'54.4"E	3 228	–	–
Housing Administration	Upgrading of Flats: General	PC_0359	Dignified Living	WC 024	18.862091; -33.936386	3 000	1 000	–
Housing Administration	Upgrading of Lapland waste water	PC_0376	Dignified Living	Ward 10	33°55'40.0"S 18°51'38.6"E	1 500	1 500	
Housing Administration	Vehicles fleet : Housing Administration	PC_0375	Good Governance and Compliance	WC024	18.862091; -33.936386	550		
Housing Development	Adam Tas Corridor Precinct 10	PC_0014	Dignified Living	Ward 12	33°54'53"S 18°50'12"E	–	20 870	20 870
Housing Development	Erf 7001 Cloetesville (380) FLISP	PC_0003	Dignified Living	Ward 17	33°54'14"S 18°51'19"E	–	6 957	6 957
Housing Development	Erven 81/2 and 82/9, Stellenbosch	PC_0008	Dignified Living	Ward 13	33°54'54"S 18°51'02"E (81/2)33°55'04"S 18	–	–	–
Housing Development	Furniture, Tools & Equipment: Housing Development	PC_0010	Good Governance and Compliance	Admin HQ	18.862091; -33.936386	150	150	80
Housing Development	Housing projects	PC_0348	Dignified Living	WC024	WC024	310	320	330
Housing Development	ISSP Kayamandi	PC_0350	Dignified Living	Ward 13	33°55'30"S 18°50'47"E (Enkanini)	1 739	870	870
Housing Development	Jamestown: Housing (Phase 2 & 3)	PC_0011	Dignified Living	Ward 21	33°58'59"S 18°50'40"E (Farm 527/7 — Pha	8 696	13 913	13 913
Housing Development	Kayamandi Town Centre	PC_0013	Dignified Living	Ward 13	33°55'05"S 18°50'50"E	–	4 348	2 609
Housing Development	Klapmuts La Rochelle (100)	PC_0015	Dignified Living	Ward 18	33°48'50"S 18°52'08"E	2 609	2 609	2 609
Housing Development	La Motte Old Forest Station (±430 services & ±430 units)	PC_0016	Dignified Living	Ward 2	33°53'39"S 19°04'14"E (Farm 1339)33°53'5	–	5 217	5 217
IHS: Informal Settlements	Furniture, Tools & Equipment: Informal Settlements	PC_0377	Dignified Living	WC024	18.862091; -33.936386	30	50	50
IHS: Informal Settlements	Rehabilitation of Langrug Dam and Engineering Services	PC_0331	Dignified Living	Ward 2	33°53'08"S 19°06'23"E	5 383	7 448	600
IHS: Informal Settlements	Vehicles fleet : Informal Settlements	PC_0378	Good Governance and Compliance	WC024	18.862091; -33.936386	1 200	–	
IHS: Informal Settlements	Access to Basic Services	PC_0360	Dignified Living	WC024	18.862091; -33.936386	1 000	1 000	1 000
Town Planning	Furniture, Tools & Equipment: Town Planning	PC_0346	Dignified Living	Admin HQ	18.862091; -33.936386	85	95	100
Electrical Services	20MW Renewable energy project	PC_0379	Green and Sustainable Valley	WC024	-33.927556, 18.863930-33.958841, 18.8530	520	520	–
Electrical Services	Ad-Hoc Provision of Streetlighting	PC_0044	Safe Valley	WC024	18.862091; -33.936386	2 500	2 290	2 450
Electrical Services	Automatic Meter Reader	PC_0046	Green and Sustainable Valley	WC024	18.862091; -33.936386	440	484	532
Electrical Services	Battery Storage systems and rooftop PV for critical buildings	PC_0384	Green and Sustainable Valley	WC024	-33.93607363212199, 18.863333671135525	3 453	3 453	–
Electrical Services	Bien don 66/11kV substation new	PC_0047	Valley of Possibility	Ward 3	33051'32.20"S18048'29.40"E	23 847	44 921	25 000
Electrical Services	Cable Network: Franschhoek	PC_0304	Dignified Living	Ward 1	18.862091; -33.936386	500	5 000	–
Electrical Services	Cable replacement 66kV	PC_0048	Valley of Possibility	WC024	'-33.943235, 18.827207	400	–	31 037
Electrical Services	Control Room implementation	PC_0382	Green and Sustainable Valley	WC024	-33.929391, 18.867112	300	300	–
Electrical Services	Demand Side Management Geyser Control	PC_0049	Green and Sustainable Valley	WC024	Widespread	1 000	1 000	3 000
Electrical Services	Electricity Network: Pniel	PC_0050	Valley of Possibility	Ward 4	-33.89112813591087, 18.95754230365397	3 500	3 500	3 500
Electrical Services	Electrification INEP	PC_0051	Valley of Possibility	Ward 1	18.862091; -33.936386	4 431	6 611	7 850
Electrical Services	Energy Balancing - Metering and Mini-Substations	PC_0052	Valley of Possibility	WC024	18.862091; -33.936386	250	250	250
Electrical Services	Energy Efficiency and Demand Side Management	PC_0053	Green and Sustainable Valley	WC024	18.862091; -33.936386	4 348	4 348	–
Electrical Services	Furniture, Tools and Equipment: Electrical Services	PC_0068	Good Governance and Compliance	WC024	18.862091; -33.936386	333	367	403
Electrical Services	Hot water load control	PC_0381	Green and Sustainable Valley	WC024	Widespread	500	500	–
Electrical Services	Integrated National Electrification Programme	PC_0288	Valley of Possibility	Ward 1	Widespread	322	322	322
Electrical Services	Jan Marais Upgrade: Remove Existing Tx and replace with 20MVA	PC_0059	Valley of Possibility	WC024	-33.930148, 18.877606	4 500	4 500	–

Function	Project Description	Project Number	Own Strategic Objectives	Ward Location	GPS Longitude	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Electrical Services	Kayamandi(Costa grounds)new substation 11 kV switching station	PC_0060	Valley of Possibility	WC024	'-33.943235, 18.827207	17 000	7 500	–
Electrical Services	Meter Panels	PC_0063	Green and Sustainable Valley	WC024	18.862091; -33.936386	250	250	250
Electrical Services	Network Cable Replace 11 Kv	PC_0064	Valley of Possibility	WC024	Widespread	3 300	3 630	3 993
Electrical Services	Replace Control Panels 66 kV & Circuit breakers	PC_0065	Dignified Living	WC024	-33.927556, 18.863930-33.958841, 18.8530	2 000	2 500	–
Electrical Services	Replace Ineffective Meters	PC_0066	Green and Sustainable Valley	WC024	18.862091; -33.936386	303	333	366
Electrical Services	SCADA Implementation	PC_0385	Green and Sustainable Valley	WC024	-33.958841, 18.853016'-33.930148, 18.8776	4 027	4 000	4 000
Electrical Services	Streetlights R304	PC_0305	Dignified Living	WC024	-33.90030961115573, 18.83871083160085	6 500	1 000	–
Electrical Services	Substation 66kV equipment (Jan Marais)	PC_0401	Dignified Living	WC024	'-33.930148, 18.877606'-33.904105, 18.847	1 325	1 590	1 458
Electrical Services	Substation 66kV equipment (Main s)	PC_0402	Dignified Living	WC024	'-33.930148, 18.877606'-33.904105, 18.847	1 325	1 590	1 458
Electrical Services	Substation 66kV equipment (Golf,)	PC_0399	Dignified Living	WC024	'-33.930148, 18.877606'-33.904105, 18.847	1 325	1 590	1 458
Electrical Services	Substation 66kV equipment (Markotter)	PC_0400	Dignified Living	WC024	'-33.930148, 18.877606'-33.904105, 18.847	1 325	398	1 458
Electrical Services	System Control Centre & Upgrade Telemetry:	PC_0071	Dignified Living	WC024	Widespread	4 356	4 792	2 506
Electrical Services	Third transformer and associated works 20MVA Cloetesville	PC_0072	Dignified Living	Ward 11	'-33.904105, 18.847718	450	–	29 503
Electrical Services	Turnkey - EPC of Hybrid inverter with Battery Storage Systems at Stellenbosch Community	PC_0380	Green and Sustainable Valley	WC024	-33.929276745191444, 18.86744998131102	3 700	–	–
Electrical Services	Uninterupted Power Supply for buildings	PC_0326	Safe Valley	Admin HQ	Widespread	2 000	–	–
Electrical Services	Upgrade transformers at Main substation 7.5MVA to 20MVA	PC_0073	Dignified Living	WC024	'-33.943235, 18.827207	7 571	27 571	–
Electrical Services	Vehicles: Electrical Services	PC_0075	Dignified Living	WC024	18.862091; -33.936386	6 350	350	–
Electrical Services	Switchgear Substation Stone	PC_0386	Valley of Possibility	WC024	18.862091; -33.936386	2 250	–	–
Electrical Services	Switchgear Substation Groendal	PC_0387	Valley of Possibility	WC024	18.862091; -33.936386	2 250	–	–
Electrical Services	Switchgear Substation Merriman Z	PC_0388	Valley of Possibility	WC024	18.862091; -33.936386	2 250	–	–
Electrical Services	Switchgear Substation Curry	PC_0389	Valley of Possibility	WC024	18.862091; -33.936386	2 250	–	–
Electrical Services	Switchgear Substation Blake 2	PC_0390	Valley of Possibility	WC024	18.862091; -33.936386	–	3 500	–
Electrical Services	Switchgear Substation van der Stel	PC_0391	Valley of Possibility	WC024	18.862091; -33.936386	–	3 500	–
Electrical Services	Switvhgear Substation Kayamandi	PC_0392	Valley of Possibility	WC024	18.862091; -33.936386	–	3 500	–
Electrical Services	Switchgear Substation Paradyskloof	PC_0393	Valley of Possibility	WC024	18.862091; -33.936386	–	3 500	–
Electrical Services	Switchgear Substation Cascade	PC_0394	Valley of Possibility	WC024	18.862091; -33.936386	–	–	4 500
Electrical Services	Switchgear Substation Papegaairand	PC_0395	Valley of Possibility	WC024	18.862091; -33.936386	–		4 500
Electrical Services	Switchgear Substation University	PC_0396	Valley of Possibility	WC024	18.862091; -33.936386	–		20 000
Electrical Services	Switchgear Substation Technopark	PC_0397	Valley of Possibility	WC024	18.862091; -33.936386	–		4 500
Electrical Services	Switchgear Substation Welgevonden	PC_0398	Valley of Possibility	WC024	18.862091; -33.936386	–		4 500
Electrical Services	Battery Storage systems and rooftop PV for critical plants	PC_0383	Green and Sustainable Valley	WC024	-33.943771658863994, 18.8257528807370	3 000	3 000	3 000
Infrastructure Services	Furniture, Tools & Equipment: IS	PC_0025	Good Governance and Compliance	Admin HQ	18.862091; -33.936386	80	65	115
Project Management Unit (PMU)	Franschhoek Mooiwater 236	PC_0327	Dignified Living	Ward 20	33°53'21"S 19°06'29"E	950	–	–
Project Management Unit (PMU)	Furniture, Tools & Equipment: PMU	PC_0306	Dignified Living	WC024	WC024	75	110	120
Project Management Unit (PMU)	Kayamandi: Zone O (±711 services)	PC_0076	Dignified Living	Ward 15	33°55'16"S 18°50'35"E	–	2 035	4 665
Project Management Unit (PMU)	Upgrading Ad hoc Housing Projects	PC_0339	Dignified Living	Ward 12	WC024	350	400	500
Roads and Stormwater	Adhoc Reconstruction Of Roads (WC024)	PC_0127	Valley of Possibility	WC024	Roads listed as per conditional assessment	5 000	5 000	5 000
Roads and Stormwater	Bridge Assessment and Design - Lacotte River Flood Resilieance	PC_0406	Dignified Living	Ward 3	Projects listed as per Stormwater Master Pla	3 000	3 000	3 000
Roads and Stormwater	Bridge Assessment and Design - Stiebeuel River Pedestrian Bridges	PC_0407	Dignified Living	Ward 3	Projects listed as per Stormwater Master Pla	1 500	–	–
Roads and Stormwater	Bridge Assessment and Design Stellenbosch and surrounding	PC_0408	Dignified Living	Ward 2,3	Projects listed as per Stormwater Master Pla	1 500	2 000	
Roads and Stormwater	Devon Valley Roads - Safety Improvements Structural Repairs	PC_0131	Dignified Living	Ward 19	18.862091; -33.936386	800	500	–
Roads and Stormwater	Furniture, Tools & Equipment: Roads & Stormwater	PC_0130	Good Governance and Compliance	Admin HQ	18.862091; -33.936386	400	400	400
Roads and Stormwater	George Blake Urban Upgrade	PC_0347	Dignified Living	Ward 12	-33.92737601453967, 18.85117348649585	–	500	–
Roads and Stormwater	Klapmuts Transport Network	PC_0132	Valley of Possibility	Ward 18	18.862091; -33.936386	800	800	800
Roads and Stormwater	Lanquedoc Access road and Bridge	PC_0133	Good Governance and Compliance	Ward 3	-33.88877882978336, 18.96883394117136	18 000	–	–
Roads and Stormwater	Parking Area Upgrades - Stellenbosch	PC_0135	Valley of Possibility	WC024	18.862091; -33.936386	1 000	1 000	2 000
Roads and Stormwater	Reseal Roads - Franschhoek & Surrrounding	PC_0139	Dignified Living	Ward 1	Roads listed as per conditional assessment	–	2 000	2 000
Roads and Stormwater	Reseal Roads - Klapmuts, Raithby & Surrounding	PC_0136	Dignified Living	Ward 18	Roads listed as per conditional assessment	1 200	1 000	–
Roads and Stormwater	Reseal Roads - Kylemore & Surrounding	PC_0137	Dignified Living	Ward 3	Roads listed as per conditional assessment	1 500	–	1 500

Function	Project Description	Project Number	Own Strategic Objectives	Ward Location	GPS Longitude	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Roads and Stormwater	Reseal Roads - Stellenbosch & Surrrounding	PC_0138	Dignified Living	WC024	Roads listed as per conditional assessments	3 500	4 000	5 000
Roads and Stormwater	River Rehabilitation Implementation	PC_0140	Dignified Living	WC024	Projects listed as per Stormwater Master Pla	2 100	2 000	1 000
Roads and Stormwater	Specialized Vehicles: Roads and Stormwater	PC_0333	Good Governance and Compliance	WC024	18.862091; -33.936386	–	10 000	2 000
Roads and Stormwater	Update Stormwater Masterplan	PC_0146	Good Governance and Compliance	WC024	Projects listed as per Stormwater Master Pla	1 000	–	–
Roads and Stormwater	Upgrade Stormwater Retention Facilities	PC_0144	Dignified Living	WC024	Projects listed as per Stormwater Master Pla	500	–	500
Roads and Stormwater	Upgrade Stormwater System	PC_0291	Dignified Living	WC024	Projects listed as per Stormwater Master Pla	500	300	600
Roads and Stormwater	Upgrade: Lower Dorp Street	PC_0409	Dignified Living	Ward 11	SRMP076: Dorp Street	–	8 000	
Roads and Stormwater	Wilderbosch Extension to Trumali	PC_0147	Valley of Possibility	Ward 2	SRMP053: Wildebosch Rd Ext - North	1 500	1 500	5 000
Roads and Stormwater	Wilderbosch Extention to Technopark	PC_0370	Valley of Possibility	Ward 2	SRMP052: Wildebosch Extention South	–	1 000	2 000
Traffic Engineering	Bird Street Dualling - Adam Tas to Kayamandi	PC_0148	Dignified Living	WC024	35°55'19,39" S 18°51'15,78" E	–	5 000	5 000
Traffic Engineering	Furniture, Tools & Equipment: Traffic Engineering	PC_0150	Dignified Living	Admin HQ	18.862091; -33.936386	150	150	150
Traffic Engineering	Jamestown Transport Network - School Street	PC_0151	Dignified Living	Ward 21	35°58'58,69" S 18°51'07,00" E	18 000	2 000	–
Traffic Engineering	Main road intersection improvements: Helshoogte rd/La Colline	PC_0154	Dignified Living	Ward 1	35°55'18,69" S 18°51'40,34" E	2 000	4 000	–
Traffic Engineering	Main Road Intersection Improvements: R44 / Merriman Street	PC_0155	Dignified Living	WC024	35°55'58,23" S 18°51'09,96" E	1 500	2 000	5 000
Traffic Engineering	Main Road Intersection Improvements: Strand / Adam Tas / Alexander	PC_0156	Dignified Living	Ward 10	35°56'13,69" S 18°51'05,14" E	2 000	8 000	15 000
Traffic Engineering	Nagtegaal street closure	PC_0167	Safe Valley	WArd 11	-33.94244; 1 8.83 250	750		
Traffic Engineering	Pedestrian Crossing Implementation	PC_0158	Safe Valley	WC024	18.862091; -33.936386	100	300	–
Traffic Engineering	Raised Intersection Implementation	PC_0159	Safe Valley	WC024	18.862091; -33.936386	500	500	600
Traffic Engineering	Road Safety Improvements	PC_0160	Safe Valley	WC024	Projects as listed in the Road Safety Master	500	1 000	1 000
Traffic Engineering	Road Upgrades at School Precincts	PC_0311	Dignified Living	WC024	35°56'47,98" S 18°51'36,96" E	200	–	–
Traffic Engineering	Specialized Equipment: Roadmarking Machine + Trailer	PC_0162	Good Governance and Compliance	WC024	18.862091; -33.936386	–	–	1 000
Traffic Engineering	Traffic Calming Projects: Implementation	PC_0163	Safe Valley	Admin HQ	18.862091; -33.936386	1 000	1 000	500
Traffic Engineering	Traffic Management Improvement Programme	PC_0164	Safe Valley	WC024	Projects as listed in the Road Safety Master	1 000	1 000	–
Traffic Engineering	Traffic Signal Control: Installation and Upgrading of Traffic Signals and Associated Compone	PC_0165	Safe Valley	WC024	18.862091; -33.936386	1 500	1 700	1 700
Traffic Engineering	Traffic Signal Management System	PC_0166	Safe Valley	WC024	18.862091; -33.936386	1 000	–	–
Traffic Engineering	Universal Access Implementation	PC_0167	Safe Valley	WC024	18.862091; -33.936386	–	300	–
Transport Planning	Adam Tas - Corridor Transport	PC_0169	Safe Valley	Ward 11	18.862091; -33.936386	1 500	1 000	1 000
Transport Planning	Adam Tas - Technopark Link Road	PC_0168	Safe Valley	WC024	SRMP002: Portion Western Bypass	2 500	3 000	20 000
Transport Planning	Bicycle Lockup Facilities	PC_0170	Safe Valley	Ward 11	18.862091; -33.936386	250	500	–
Transport Planning	Comprehensive Integrated Transport Plan	PC_0171	Good Governance and Compliance	WC024	18.862091; -33.936386	914	2 570	911
Transport Planning	Cycle Plan - Design & Implementation	PC_0173	Safe Valley	WC024	Projects as listed in the NMT Master Plan	750	500	500
Transport Planning	Koelenhof Road Network	PC_0411	Valley of Possibility	Ward 19	18.862091; -33.936386	–		1 500
Transport Planning	Non-Motorised Transport Implementation	PC_0177	Safe Valley	WC024	Projects as listed in the NMT Master Plan	2 000	2 000	3 000
Transport Planning	Non-Motorised Transport Plan	PC_0352	Safe Valley	WC024	18.862091; -33.936386	–	–	2 000
Transport Planning	Park and Ride (Transport Interchange)	PC_0178	Safe Valley	WC024	Park and Ride Study underway	2 000	2 000	2 000
Transport Planning	Pedestrian Streets in Stellenbosch	PC_0179	Safe Valley	WC024	18.862091; -33.936386	–	500	–
Transport Planning	Provision of Bulk Parking Planning & Development	PC_0313	Safe Valley	WC024	18.862091; -33.936386	500	–	–
Transport Planning	Public Transport Facilities (Taxi Ranks) Adhoc Upgrades	PC_0314	Safe Valley	Ward 1	18.862091; -33.936386	1 000	1 000	1 000
Transport Planning	Public Transport Infrastructure (Public Transport Shelters & Embayments)	PC_0180	Valley of Possibility	WC024	18.862091; -33.936386	200	400	400
Transport Planning	Public Transport Planning - WC024	PC_0181	Valley of Possibility	WC024	18.862091; -33.936386	1 500	2 000	1 000
Transport Planning	Re-design of Bergzicht Public Transport Facility	PC_0183	Valley of Possibility	WC024	18.862091; -33.936386	1 000	–	–
Transport Planning	Stellenbosch - Bicycle network	PC_0184	Valley of Possibility	WC024	Projects as listed in the NMT Master Plan	–	500	–
Transport Planning	Stellenbosch Extention Road Network	PC_0410	Valley of Possibility	Ward 12	SRMP: Kayamandi (northern area) road net	–		1 500
Waste Management: Solid Waste Management	Expansion of the landfill site (New cells)	PC_0026	Green and Sustainable Valley	WC024	33°56'24.44"S; 18°49'11.43"E	2 000	19 000	–
Waste Management: Solid Waste Management	Furniture, Tools & Equipment: Solid Waste	PC_0029	Dignified Living	Admin HQ	33°56'24.44"S; 18°49'11.43"E	50	50	50
Waste Management: Solid Waste Management	Landfill Gas To Energy	PC_0031	Green and Sustainable Valley	WC024	33°56'24.44"S; 18°49'11.43"E	500	1 000	2 000
Waste Management: Solid Waste Management	Major Drop-Offs: Construction - Franschoek	PC_0032	Green and Sustainable Valley	Ward 1	33°53'38.65"S; 19° 4'45.70"E	4 752	3 000	3 000
Waste Management: Solid Waste Management	Major Drop-offs: Construction - Klapmuts	PC_0033	Green and Sustainable Valley	Ward 18	33°48'24.43"S; 18°51'18.34"E	5 200	4 000	–
Waste Management: Solid Waste Management	Mini Waste drop-off facilities	PC_0351	Green and Sustainable Valley	WC024	33°56'11.72"S; 18°51'42.14"E	200	500	200

Function	Project Description	Project Number	Own Strategic Objectives	Ward Location	GPS Longitude	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Waste Management: Solid Waste Management	Plant and Vehicles: Solid Waste	PC_0038	Dignified Living	WC024	33°56'11.72"S; 18°51'42.14"E	4 000	4 000	3 500
Waste Management: Solid Waste Management	Upgrade depot and sites	PC_0358	Dignified Living	WC024	33°56'11.72"S; 18°51'42.14"E	300	–	–
Waste Management: Solid Waste Management	Upgrade Material Recovery Facility	PC_0303	Dignified Living	WC024	33°56'24.44"S; 18°49'11.43"E	1 000	–	–
Waste Management: Solid Waste Management	Waste containers	PC_0369	Green and Sustainable Valley	WC024	33°56'11.72"S; 18°51'42.14"E	500	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	–	–
Water and Wastewater Services: Sanitation	Compilation of Water Service Development Plan (tri-annually)	PC_0108	Good Governance and Compliance	WC024	WC024	400	400	400
Water and Wastewater Services: Sanitation	Construction of New Dwarsriver Sewer Pumpstation.	PC_0404	Dignified Living	Pniel, Lanquedoc, Johannesdal	33°53'27.9 18°57'50.7"E	–	4 000	3 000
Water and Wastewater Services: Sanitation	Dorp Street Bulk Sewer Upgrade	PC_0119	Dignified Living	Ward 11	33°56'25.6 18°51'04.7"E	3 000	–	–
Water and Wastewater Services: Sanitation	Extention Of WWTW: Stellenbosch	PC_0112	Dignified Living	Ward 11	33°56'39.2 18°49'31.0"E	6 000	30 000	46 200
Water and Wastewater Services: Sanitation	Furniture, Tools & Equipment: Sanitation	PC_0114	Dignified Living	Admin HQ	WC024	400	400	400
Water and Wastewater Services: Sanitation	Pond rehabilitation and pond pumping systems construction WWTW	PC_0338	Dignified Living	WC024	WC024	400	2 000	2 000
Water and Wastewater Services: Sanitation	Refurbish Plant & Equipment - Raithby WWTW	PC_0113	Dignified Living	WC024	34°01'42.9 18°47'38.4"E	8 000	2 000	–
Water and Wastewater Services: Sanitation	Sewer Pumpstation & Telemetry Upgrade	PC_0104	Dignified Living	WC024	WC024	2 500	1 500	1 500
Water and Wastewater Services: Sanitation	Sewerpipe Replacement	PC_0105	Dignified Living	WC024	WC024	6 000	6 000	8 000
Water and Wastewater Services: Sanitation	Specialized Vehicles: Sanitation	PC_0106	Dignified Living	WC024	18.862091; -33.936386	3 000	–	6 000
Water and Wastewater Services: Sanitation	Update Sewer Masterplan	PC_0107	Good Governance and Compliance	WC024	WC024	500	500	500
Water and Wastewater Services: Sanitation	Upgrade Laboratory Equipment	PC_0115	Dignified Living	Admin HQ	WC024	–	–	250
Water and Wastewater Services: Sanitation	Upgrade of Dwarsriver Bulk Sewer network and pump lines	PC_0405	Dignified Living	Pniel, Lanquedoc, Johannesdal	33°53'27.9 18°57'50.7"E	1 000	1 000	2 000
Water and Wastewater Services: Sanitation	Upgrade of IdasValley WTP	PC_0403	Dignified Living	Stellenbosch,Idasvalley, Kayamandi, Vlotter	33°55'29.7 18°53'19.4"E	2 000	10 000	40 000
Water and Wastewater Services: Sanitation	Upgrade of WWTW Wemmershoek	PC_0111	Dignified Living	Ward 1	33°52'30.9 19°02'12.9"E	30 000	1 000	–
Water and Wastewater Services: Sanitation	Upgrade of WWTW: Klapmuts	PC_0110	Dignified Living	Ward 18	33°48'12.5 18°51'31.7"E	25 000	55 000	1 000
Water and Wastewater Services: Sanitation	Vehicles: Sanitation	PC_0126	Good Governance and Compliance	WC024	18.862091; -33.936386	1 000	1 000	–
Water and Wastewater Services: Water	Bulk Water Supply Pipe and Reservoir: Stellenbosch	PC_0080	Valley of Possibility	Ward 13	33°55'29.7"S 18°53'19.4"E	100 504	43 282	–
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	12 000	–	–
Water and Wastewater Services: Water	Bulk Water Supply Pipe: Cloetesville/ Idas Valley	PC_0079	Valley of Possibility	Ward 6	33°54'15.6 18°51'17.7"E	4 000	24 000	–
Water and Wastewater Services: Water	Bulk Water Upgrades Franschoek	PC_0084	Valley of Possibility	Ward 1	33°54'37.1 19°08'22.9"E	1 000	–	–
Water and Wastewater Services: Water	Chlorination Installation: Upgrade	PC_0085	Valley of Possibility	WC024	WC024	500	250	–
Water and Wastewater Services: Water	Furniture, Tools & Equipment: Water	PC_0087	Dignified Living	Admin HQ	18.862091; -33.936386	200	200	200
Water and Wastewater Services: Water	New Reservoir & Pipeline: Vlottenburg	PC_0089	Dignified Living	Ward 20	33°57'31.4 18°46'29.6"E	6 955	23 985	–
Water and Wastewater Services: Water	Reservoirs and Dam Safety	PC_0091	Dignified Living	WC024	WC024	250	250	2 000
Water and Wastewater Services: Water	Specialized Vehicles: Water	PC_0092	Good Governance and Compliance	WC024	18.862091; -33.936386	1 000	–	–
Water and Wastewater Services: Water	Uniepark & Helshoogte Storage and Supply scheme	PC_0332	Dignified Living	WC024	33°55'29.7 18°53'19.4"E	4 000	–	–
Water and Wastewater Services: Water	Update Water Masterplan	PC_0093	Dignified Living	WC024	WC024	500	500	500
Water and Wastewater Services: Water	Upgrade and Replace Water Meters	PC_0094	Dignified Living	WC024	WC024	3 000	3 000	3 000
Water and Wastewater Services: Water	Vehicles: Water	PC_0095	Good Governance and Compliance	WC024	18.862091; -33.936386	1 000	–	–
Water and Wastewater Services: Water	Water Conservation & Demand Management	PC_0096	Good Governance and Compliance	WC024	WC024	2 000	2 000	2 500
Water and Wastewater Services: Water	Water Telemetry Upgrade	PC_0097	Good Governance and Compliance	WC024	WC024	3 250	1 500	1 500
Water and Wastewater Services: Water	Waterpipe Replacement	PC_0100	Dignified Living	WC024	WC024	6 000	8 000	8 000
Cemeteries	Calcatta Memorial Park	PC_0252	Dignified Living	Ward 18	33°55'49.56"S18°52'41.49"E	48 821	3 500	8 000
Cemeteries	Vehicle Fleet: Cemeteries	PC_0254	Good Governance and Compliance	WC024	33°55'49.56"S18°52'41.49"	–	1 000	1 000
Community Development	Furniture, Tools & Equipment: Comm Development	PC_0208	Good Governance and Compliance	Admin HQ	-33.9264811,18.8782654	50	50	60
Community Development	Social Relief Distress Vehicle	PC_0356	Good Governance and Compliance	WC024	-33.9264811,18.8782654	500	–	–
Community Development	Upgrading: Early Childhood Development Centres on Municipal Land	PC_0193	Good Governance and Compliance	WC024	-33.9170526,18.8412271	3 500	2 500	3 000
Community Services: Library Services	Furniture, Tools & Equipment: Pniel Library	PC_0210	Good Governance and Compliance	Admin HQ	33°51'10.78"S18°48'34.85"E	10	–	35
Community Services: Library Services	Furniture, Tools and Equipment: Kayamandi	PC_0317	Good Governance and Compliance	Admin HQ	33°54'57.14"S18°50'53.52"E	500	–	10
Community Services: Library Services	Installation of Disabled Access toilets	PC_0412	Dignified Living	WCO24	33°55'49.56"S18°52'41.49"E	400		
Community Services: Library Services	Library Books	PC_0211	Good Governance and Compliance	WC024	33°51'10.78"S18°48'34.85"E	200	200	210
Community Services: Library Services	Vehicles	PC_0366	Good Governance and Compliance	WC024	33°51'10.78"S18°48'34.85"E	400	–	300
Disaster Management	Re tarring of the Stellenbosch fire station drill yard	PC_0355	Safe Valley	WC024	33.9257° S, 18.8768° E	–	1 000	–

Function	Project Description	Project Number	Own Strategic Objectives	Ward Location	GPS Longitude	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Disaster Management	Vehicle fleet: Disaster Management	PC_0363	Safe Valley	WC024	33.9257° S, 18.8768° E	600	–	–
Environmental Management: Implementation	Furniture, Tools & Equipment: Air and Noise Control	PC_0342	Good Governance and Compliance	Admin HQ	33°55'49.56"S18°52'41.49"E	100	–	–
Environmental Management: Implementation	Furniture, Tools & Equipment: Environmental Management	PC_0240	Good Governance and Compliance	Admin HQ	33°55'49.56"S18°52'41.49"E	150	200	–
Environmental Management: Implementation	Vehicle Fleet: Workshop	PC_0250	Good Governance and Compliance	WC024	33°55'49.56"S18°52'41.49"E	–	–	–
Environmental Management: Urban Forestry	Design and implement electronic Urban Forestry management tool	PC_0238	Green and Sustainable Valley	WC024	33°55'49.56"S18°52'41.49"E	–	–	500
Environmental Management: Urban Forestry	Fencing :Urban Forestry	PC_0319	Good Governance and Compliance	WC024	33°55'49.56"S18°52'41.49"E	1 000	–	–
Environmental Management: Urban Forestry	Furniture, Tools & Equipment: Urban Forestry	PC_0241	Good Governance and Compliance	Admin HQ	33°55'49.56"S18°52'41.49"E	–	–	2 000
Environmental Management: Urban Forestry	Specialized equipment: Urban Forestry	PC_0246	Good Governance and Compliance	Admin HQ	33°55'49.56"S18°52'41.49"E	–	–	2 500
Environmental Management: Urban Forestry	Urban Forestry: Purchasing of trailer	PC_0361	Good Governance and Compliance	WC024	33°55'49.56"S18°52'41.49"E	–	1 000	–
Environmental Management: Urban Forestry	Vehicle Fleet : Urban Foestry	PC_0367	Good Governance and Compliance	WC024	33°55'49.56"S18°52'41.49"E	–	1 200	–
Fire and Rescue Services	Fire Station - Jamestown	PC_0283	Safe Valley	Ward 21	33.9825° S, 18.8476° E	1 350	20 000	3 650
Fire and Rescue Services	Furniture, Tools & Equipment: Fire	PC_0268	Good Governance and Compliance	Admin HQ	33.9257° S, 18.8768° E	–	500	100
Fire and Rescue Services	Rescue equipment	PC_0320	Safe Valley	WC024	33.9257° S, 18.8768° E	–	1 000	–
Fire and Rescue Services	Specialized Vehicles: Fire	PC_0269	Safe Valley	WC024	33.9257° S, 18.8768° E	568	–	–
Fire and Rescue Services	Vehicle fleet: Fire Services	PC_0364	Safe Valley	WC024	33.9257° S, 18.8768° E	1 000	–	1 000
Halls	Furniture, Tools & Equipment: Halls	PC_0214	Good Governance and Compliance	Admin HQ	33°53'41.30"S19°06'05.59"E	150	200	250
Halls	Upgrading of Halls	PC_0215	Dignified Living	WC024	Groendal Hall:33°53'41.30"S19°06'05.59"E,	1 000	1 000	500
Halls	Vehicle Fleet: Halls	PC_0365	Good Governance and Compliance	Admin HQ	33°55'38.54"S18°52'52.33"E	500	500	500
Law Enforcement and Security	Furniture, Tools & Equipment: Law Enforcement	PC_0270	Good Governance and Compliance	Admin HQ	33.9312° S, 18.8552° E	–	–	200
Law Enforcement and Security	Install and Upgrade CCTV/ LPR Cameras In WC024	PC_0271	Safe Valley	WC024	33.9312° S, 18.8552° E	2 843	1 000	2 000
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	1 000	1 000	850
Law Enforcement and Security	Law Enforcement Tools and Equipment	PC_0273	Safe Valley	Admin HQ	33.9312° S, 18.8552° E	–	–	750
Law Enforcement and Security	Neighborhood Watch Safety equipment	PC_0274	Safe Valley	WC024	33.9312° S, 18.8552° E	–	–	500
Law Enforcement and Security	Security Upgrades	PC_0275	Safe Valley	WC024	33.9312° S, 18.8552° E	–	–	250
Law Enforcement and Security	Vehicle Fleet: Law Enforcement	PC_0276	Good Governance and Compliance	WC024	33.9312° S, 18.8552° E	1 500	1 500	2 500
Parks and Cemeteries	Beautification of Parks and Cemeteries	PC_0256	Green and Sustainable Valley	WC024	33°55'49.56"S18°52'41.49"E	900	1 000	1 000
Parks and Cemeteries	Fencing :Parks and Gardens	PC_0257	Safe Valley	WC024	33°55'49.56"S18°52'41.49"E	1 000	1 000	1 000
Parks and Cemeteries	Furniture, Tools & Equipment: Parks & Cemetries	PC_0258	Good Governance and Compliance	Admin HQ	33°55'49.56"S18°52'41.49"E	–	300	200
Parks and Cemeteries	Purchase of Specialised Vehicles	PC_0354	Good Governance and Compliance	WC024	33°55'49.56"S18°52'41.49"E	–	1 200	–
Parks and Cemeteries	Upgrading of Parks	PC_0265	Green and Sustainable Valley	WC024	33°55'49.56"S18°52'41.49"E	1 032	200	–
Parks and Cemeteries	Urban Greening: Beautification: Main Routes and Tourist Routes	PC_0362	Green and Sustainable Valley	WC024	33°55'49.56"S18°52'41.49"E	100	200	–
Parks and Cemeteries	Vehicle Fleet: Parks & Cemeteries	PC_0266	Good Governance and Compliance	WC024	33°55'49.56"S18°52'41.49"E	1 000	–	–
Protection Services	Furniture, Tools & Equipment : Protection Services	PC_0416	Good Governance and Compliance	WC024	33.9285° S, 18.8633° E	400		400
Sports Grounds and Picnic Sites	Fencing: Sport Grounds (WC024)	PC_0221	Safe Valley	WC024	La Motte and Wemmershoek Sport Facilities	1 200	1 300	–
Sports Grounds and Picnic Sites	Furniture, Tools & Equipment: Sports	PC_0222	Good Governance and Compliance	Admin HQ	33°55'38.54"S18°52'52.33"E	300	350	400
Sports Grounds and Picnic Sites	Installation of cricket nets	PC_0218	Dignified Living	WC024	33°55'38.54"S18°52'52.33"E	–	250	–
Sports Grounds and Picnic Sites	Recreational Equipment Sport	PC_0229	Valley of Possibility	WC024	33°55'38.54"S18°52'52.33"E	–	–	300
Sports Grounds and Picnic Sites	Specialized Vehicles: Sports	PC_0236	Dignified Living	WC024	33°55'38.54"S18°52'52.33"E	–	–	1 200
Sports Grounds and Picnic Sites	Upgrade of Sport Facilities	PC_0235	Dignified Living	WC024	Klapmuts33°48'44.02"S18°51'54.57"EGroe	2 961	3 000	3 500
Sports Grounds and Picnic Sites	Upgrading of Swimming Pool	PC_0318	Dignified Living	Ward 10	33°55'38.54"S18°52'52.33"E	200	–	200
Traffic Services	Furniture, Tools & Equipment: Traffic Services	PC_0277	Good Governance and Compliance	Admin HQ	33.9285° S, 18.8633° E	–	350	200
Traffic Services	Replacement of vehicles	PC_0413	Safe Valley	Ward 12	33.9285° S, 18.8633° E	–	2 500	2 500
Traffic Services	Specialized Vehicles: Traffic	PC_0280	Good Governance and Compliance	WC024	33.9285° S, 18.8633° E	4 750		3 000
Traffic Services	Traffic Fleet	PC_0414	Safe Valley	Ward 1	33.9285° S, 18.8633° E	1 500	1 500	3 000
Traffic Services	Traffic Offices	PC_0415	Safe Valley	WC024	33.9285° S, 18.8633° E	100		
Information and Communications Technology (ICT)	Fibre Optic Implementation	PC_0322	Good Governance and Compliance	Admin HQ	Coordinate -33.94623576442666, 18.8206	4 000	3 000	2 500
Information and Communications Technology (ICT)	ICT Cable Reticulation and Management	PC_0323	Valley of Possibility	Admin HQ	Coordinate- 33.936370825046104, 18.862	500	1 000	1 000
Information and Communications Technology (ICT)	Purchase and Replacement of Computer/software and Peripheral devices	PC_0190	Good Governance and Compliance	Admin HQ	Coordinate- 33.936370825046104, 18.862	3 000	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, 18.862	1 000	2 000	1 000

Function	Project Description	Project Number	Own Strategic Objectives	Ward Location	GPS Longitude	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Information and Communications Technology (ICT)	Upgrade and Expansion of IT Infrastructure Platforms	PC_0191	Good Governance and Compliance	Admin HQ	Coordinate- 33.936370825046104, 18.862(	2 000	2 000	2 000
Information and Communications Technology (ICT)	Upgrading Communication Network	PC_0328	Safe Valley	Admin HQ	Coordinate- 33.936370825046104, 18.862(	1 500	750	2 250
Properties and Municipal Building Maintenance	Airconditioners	PC_0192	Dignified Living	WC024	-33.93644332633396, 18.861778557547183	200	200	–
Properties and Municipal Building Maintenance	Furniture, Tools & Equipment: Property Management	PC_0196	Good Governance and Compliance	Admin HQ	-33.93644332633396, 18.861778557547183	100	–	250
Properties and Municipal Building Maintenance	Kayamandi: Upgrading of Makapula Hall	PC_0197	Dignified Living	Ward 14	-33.917071026812, 18.84667236891008	2 875	–	–
Properties and Municipal Building Maintenance	Structural Maintenance/Upgrade: Beltana	PC_0201	Valley of Possibility	WC024	-33.925699619868446, 18.88255763771845	26 345	17 500	–
Properties and Municipal Building Maintenance	Upgrade Millenium Hall Pniel	PC_0205	Dignified Living	Ward 3	-33.88600401501706, 18.96528083739987	1 800	–	–
Properties and Municipal Building Maintenance	Upgrading Fencing	PC_0206	Safe Valley	WC024	-33.93644332633396, 18.861778557547183	300	300	500
Properties and Municipal Building Maintenance	Upgrading of New Office Space: Ryneveld Street	PC_0207	Valley of Possibility	WC024	-33.936713909167565, 18.863127696722(	1 500	500	–
Properties and Municipal Building Maintenance	Upgrading: Admin Building and Community Halll	PC_0420	Valley of Possibility	Ward 1	-33.91017488821777, 19.119617086449953	800	250	250
Properties and Municipal Building Maintenance	Upgrading: Law Enforcement Offices	PC_0417	Safe Valley	WC024	-33.932285312997536, 18.855994274569(	2 000	500	500
Properties and Municipal Building Maintenance	Upgrading: Main Office Complex	PC_0419	Valley of Possibility	WC024	-33.93644332633396, 18.861778557547183	1 000	250	250
Properties and Municipal Building Maintenance	Upgrading: Municipal Court	PC_0418	Safe Valley	WC024	-33.937808341244605, 18.854801231733(	2 000	500	500
Financial Management Services	Furniture, Tools & Equipment: FS	PC_0282	Good Governance and Compliance	Admin HQ	18.862091; -33.936386	100	100	90
Financial Management Services	Furniture, Tools & Equipment: Rev n Exp	PC_0344	Good Governance and Compliance	Admin HQ	18.862091; -33.936386	150	150	80
Financial Management Services	Furniture, Tools & Equipment: SCM	PC_0345	Good Governance and Compliance	Admin HQ	18.862091; -33.936386	150	150	80
Financial Management Services	Vehicle Fleet: FMS	PC_0330	Good Governance and Compliance	Admin HQ	18.862091; -33.936386	3 400	1 000	–
Financial Management Stores	Upgrade Municipal Stores	PC_0421	Good Governance and Compliance	Admin HQ	18.862091; -33.936386	500	1 000	1 000
Parent Capital expenditure						**642 490**	**647 192**	**518 728**
Entities: *List all capital projects grouped by Entity*								
Entity A Water project A								
Entity B Electricity project B								
Entity Capital expenditure						**–**	**–**	**–**
Total Capital expenditure						**642 490**	**647 192**	**518 728**

References

Must reconcile with Budgeted Capital Expenditure

Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by Function

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13 – – –

Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

WC024 Stellenbosch - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand									Current Year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Original Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality:													
List all capital projects grouped by Function													
Economic Development & Tourism	Installation of Agricultural Irrigation infrastructure on Farm 502BH (Emerging Farmers)	PC_0349				Dignified Living			300	2 287	1 000	1 000	–
Housing Development	Erf 64, Kylemore	PC_0005				Dignified Living			1 946	779	–	–	–
Housing Development	Housing Projects (Social housing planning)	PC_0002				Dignified Living			500	11 337	500	1 000	–
Housing Development	Kayamandi Town Centre	PC_0013				Dignified Living			2 000	–	3 000	4 000	3 000
Housing Development	La Motte Old Forest Station (±430 services & ±430 units)	PC_0016				Dignified Living			4 443	–	–	6 000	6 000
IHS: Informal Settlements	Rehabilitation of Langrug Dam and Engineering Services	PC_0331				Dignified Living			500	4 500	1 000	1 000	600
Housing Administration	Flats: Interior Upgrading - Kayamandi	PC_0195				Dignified Living			1 650	2 753	1 000	1 000	–
Housing Administration	Upgrading of Flats: General	PC_0359				Dignified Living			1 000	1 690	1 000	1 000	–
Housing Administration	Kayamandi Hostels	PC_0373				Dignified Living			–	2 650	–	–	–
Waste Management: Solid Waste Management	Area Cleaning Depot: Franschhoek	PC_0028				Dignified Living			500	369	–	–	–
Waste Management: Solid Waste Management	Expansion of the landfill site (New cells)	PC_0026				Green and Sustain			3 000	4 601	16 000	–	–
Waste Management: Solid Waste Management	Landfill Gas To Energy	PC_0031				Green and Sustain			16 000	16 165	500	17 000	2 000
Waste Management: Solid Waste Management	Major Drop-Offs: Construction - Franschoek	PC_0032				Green and Sustain			3 000	1 000	4 752	–	3 000
Waste Management: Solid Waste Management	Major Drop-offs: Construction - Klapmuts	PC_0033				Green and Sustain			2 200	–	5 200	4 000	–
Waste Management: Solid Waste Management	Upgrade Material Recovery Facility	PC_0303				Dignified Living			2 000	1 000	1 000	–	–
Electrical Services	Alternative Energy	PC_0287				Safe Valley			20 000	14 000	24 500	26 995	–
Electrical Services	Automatic Meter Reader	PC_0046				Green and Sustain			400	10	440	484	532
Electrical Services	Bien don 66/11kV substation new	PC_0047				Valley of Possibility			8 347	4 500	23 847	44 921	25 000
Electrical Services	Energy Balancing - Metering and Mini-Substations	PC_0052				Valley of Possibility			250	10	250	250	250
Electrical Services	Furniture, Tools and Equipment: Electrical Services	PC_0068				Good Governance			100	12	333	367	403
Electrical Services	General Systems Improvements - Stellenbosch	PC_0057				Valley of Possibility			5 500	6 698	5 900	6 340	–
Electrical Services	Kayamandi new substation 11kV switching station	PC_0060				Valley of Possibility			7 500	8 300	17 000	7 500	–
Electrical Services	Meter Panels	PC_0063				Green and Sustain			250	10	250	250	250
Electrical Services	Replace Ineffective Meters	PC_0066				Green and Sustain			250	10	303	333	366
Electrical Services	Vehicles: Electrical Services	PC_0075				Dignified Living			3 500	–	3 500	3 200	–
Project Management Unit (PMU)	Franschhoek Mooiwater 236	PC_0327				Dignified Living			13 881	21 672	–	–	–
Water and Wastewater Services: Water	Bulk Water Supply Pipe and Reservoir: Stellenbosch	PC_0080				Valley of Possibility			75 298	36 541	113 504	3 000	–
Water and Wastewater Services: Water	Bulk Water Supply Pipe Line & Pumpstations: Franschhoek	PC_0081				Valley of Possibility			10 000	2 000	12 000	–	–
Water and Wastewater Services: Water	Bulk Water Supply Pipe: Cloetesville/ Idas Valley	PC_0079				Valley of Possibility			1 000	500	7 500	14 000	–
Water and Wastewater Services: Water	Bulk Water Supply Pipeline & Reservoir - Jamestown	PC_0083				Valley of Possibility			13 717	6 731	–	–	–
Water and Wastewater Services: Water	Chlorination Installation: Upgrade	PC_0085				Valley of Possibility			500	–	1 000	500	–
Water and Wastewater Services: Water	Dwarsriver Bulk Supply Augmentation and Network Upgrades	PC_0086				Valley of Possibility			7 320	3 820	750	1 500	–
Water and Wastewater Services: Water	New Reservoir & Pipeline: Vlottenburg	PC_0089				Dignified Living			28 946	2 671	23 940	–	–
Water and Wastewater Services: Water	Uniepark & Helshoogte Storage and Supply scheme	PC_0332				Dignified Living			5 000	1 000	8 800	40 000	–
Water and Wastewater Services: Water	Upgrade and Replace Water Meters	PC_0094				Dignified Living			1 000	6 536	1 000	2 000	3 000
Water and Wastewater Services: Water	Water Telemetry Upgrade	PC_0097				Good Governance			1 500	1 250	1 750	–	1 500
Water and Wastewater Services: Sanitation	Dorp Street Bulk Sewer Upgrade	PC_0119				Dignified Living			500	–	–	–	–
Water and Wastewater Services: Sanitation	Extention Of WWTW: Stellenbosch	PC_0112				Dignified Living			4 000	437	20 000	15 000	46 200
Water and Wastewater Services: Sanitation	Pond rehabilitation and pond pumping systems construction WWTW	PC_0338				Dignified Living			1 500	100	2 900	–	2 000
Water and Wastewater Services: Sanitation	Refurbish Plant & Equipment - Raithby WWTW	PC_0113				Dignified Living			4 500	500	8 000	–	–
Water and Wastewater Services: Sanitation	Sewer Pumpstation & Telemetry Upgrade	PC_0104				Dignified Living			1 500	500	2 500	1 500	1 500
Water and Wastewater Services: Sanitation	Specialized Vehicles: Sanitation	PC_0106				Dignified Living			3 000	–	3 000	–	6 000
Water and Wastewater Services: Sanitation	Upgrade of WWTW Wemmershoek	PC_0111				Dignified Living			30 000	37 994	30 000	20 000	–
Water and Wastewater Services: Sanitation	Upgrade of WWTW: Klapmuts	PC_0110				Dignified Living			5 000	3 021	9 500	50 000	1 000
Water and Wastewater Services: Sanitation	Vlottenburg Outfall Sewer: Construction of Digteby Sewerpipe	PC_0337				Dignified Living			19 054	14 254	–	–	–
Water and Wastewater Services: Sanitation	Adhoc Reconstruction Of Roads (WC024)	PC_0127				Valley of Possibility			5 000	6 013	5 000	5 000	5 000
Water and Wastewater Services: Sanitation	Bridge Assessment and Design	PC_0341				Valley of Possibility			2 000	9 980	2 000	–	–
Water and Wastewater Services: Sanitation	Gravel Roads Devon Valley - Safety Improvements Structural Repairs	PC_0131				Dignified Living			500	300	800	–	–
Water and Wastewater Services: Sanitation	George Blake Urban Upgrade	PC_0347				Dignified Living			300	100	–	–	–
Water and Wastewater Services: Sanitation	Lanquedoc Access road and Bridge	PC_0133				Good Governance			24 500	28 500	11 000	–	–
Water and Wastewater Services: Sanitation	Reseal Roads - Klapmuts, Raithby & Surrounding	PC_0136				Dignified Living			1 000	500	600	–	–
Water and Wastewater Services: Sanitation	Reseal Roads - Stellenbosch & Surrounding	PC_0138				Dignified Living			1 400	500	3 500	4 000	5 000
Water and Wastewater Services: Sanitation	Update Stormwater Masterplan	PC_0146				Valley of Possibility			1 500	1 000	500	–	–
Traffic Engineering	Bird Street Dualling - Adam Tas to Kayamandi	PC_0148				Dignified Living			200	200	3 000	15 000	5 000
Traffic Engineering	Jamestown Transport Network - School Street	PC_0151				Dignified Living			5 000	1 000	13 000	2 000	–
Traffic Engineering	Main Road Intersection Improvements: Strand / Adam Tas / Alexander	PC_0156				Dignified Living			4 000	1 500	15 000	10 000	15 000
Traffic Engineering	Raised Intersection Implementation	PC_0159				Safe Valley			600	300	500	500	600
Traffic Engineering	Road Safety Improvements	PC_0160				Safe Valley			500	200	–	–	1 000
Traffic Engineering	Traffic Calming Projects: Implementation	PC_0163				Safe Valley			500	200	500	–	500
Traffic Engineering	Universal Access Implementation	PC_0167				Safe Valley			200	100	–	300	–
Transport Planning	Adam Tas - Corridor Transport	PC_0169				Safe Valley			1 000	800	2 000	–	1 000
Transport Planning	Adam Tas - Technopark Link Road	PC_0168				Safe Valley			2 500	2 700	5 000	5 000	20 000
Transport Planning	Bicycle Lockup Facilities	PC_0170				Safe Valley			250	150	250	500	–
Transport Planning	Freight Strategy for Stellenbosch & Franschhoek	PC_0175				Valley of Possibility			500	400	–	–	–
Transport Planning	Non-Motorised Transport Implementation	PC_0177				Safe Valley			2 000	1 000	3 000	3 000	3 000
Transport Planning	Non-Motorised Transport Plan	PC_0352				Valley of Possibility			1 000	500	–	–	2 000

R thousand									Current Year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Original Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Transport Planning	Pedestrian Streets in Stellenbosch	PC_0179				Safe Valley			1 000	500	–	500	–
Transport Planning	Public Transport Infrastructure (Public Transport Shelters & Embayments)	PC_0180				Valley of Possibility			400	200	–	–	400
Transport Planning	Public Transport Planning - WC024	PC_0181				Valley of Possibility			1 000	300	1 000	1 000	1 000
Transport Planning	Technopark Kerb and Channel Upgrade	PC_0187				Safe Valley			500	200	–	–	–
Information and Communications Technology (ICT)	Purchase and Replacement of Computer/software and Peripheral devices	PC_0190				Good Governance			1 270	3 970	1 270	1 500	2 500
Information and Communications Technology (ICT)	Upgrade and Expansion of IT Infrastructure Platforms	PC_0191				Good Governance			1 000	5 250	2 000	2 000	2 000
Properties and Municipal Building Maintenance	Kayamandi: Upgrading of Makapula Hall	PC_0197				Dignified Living			3 000	125	2 875	–	–
Properties and Municipal Building Maintenance	Structural Improvement: General	PC_0199				Valley of Possibility			11 000	7 723	5 512	1 500	–
Properties and Municipal Building Maintenance	Structural Maintenance/Upgrade: Beltana	PC_0201				Valley of Possibility			25 000	16 155	43 845	–	–
Properties and Municipal Building Maintenance	Upgrade Millenium Hall Pniel	PC_0205				Dignified Living			800	2 031	1 800	–	–
Properties and Municipal Building Maintenance	Upgrading of New Office Space: Ryneveld Street	PC_0207				Valley of Possibility			1 000	200	1 300	500	–
Community Development	Upgrading: Early Childhood Development Centres on Municipal Land	PC_0193				Good Governance			6 329	5 575	3 500	2 500	3 000
Halls	Upgrading of halls	PC_0215				Dignified Living			50	2 078	–	–	500
Sports Grounds and Picnic Sites	Upgrade of Sport Facilities	PC_0235				Dignified Living			2 400	6 432	1 000	1 000	3 500
Environmental Management: Implementation	Fencing :Urban Forestry	PC_0319				Good Governance			1 000	–	1 000		–
Environmental Management: Implementation	Furniture, Tools & Equipment: Urban Forestry	PC_0241				Good Governance			1 500	1 148	–	–	2 000
Cemeteries	Calcatta Memorial Park	PC_0252				Dignified Living			30 000	20 000	48 821	3 500	8 000
Parks and Cemeteries	Beautification of Parks and Cemeteries	PC_0256				Green and Sustain			800	1 800	900	1 000	1 000
Parks and Cemeteries	Fencing :Parks and Gardens	PC_0257				Safe Valley			1 000	–	1 000	1 000	1 000
Parks and Cemeteries	Upgrading of Parks	PC_0257				Safe Valley			100	450	100	–	1 000
Fire Services	Specialized Vehicles: Fire	PC_0269				Safe Valley			3 500	2 932	568	–	–
Fire Services	Fire Station - Jamestown	PC_0283				Safe Valley			1 150	800	8 350	–	3 650
Law Enforcement and Security	Install and Upgrade CCTV/ LPR Cameras In WC024	PC_0271				Safe Valley			2 343	500	2 843	1 000	2 000
Law Enforcement and Security	Install Computerized Access Security Systems and CCTV Cameras At Municipal Buildings	PC_0272				Safe Valley			1 000	2 283	1 000	1 000	850
Traffic Services	Specialized Vehicles: Traffic	PC_0280				Good Governance			2 750	–	4 750	–	3 000
Entities:													
List all capital projects grouped by Entity													
Entity Name													
Project name													

References

List all projects with planned completion dates in current year that have been re-budgeted in the MTREF

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

WC024 Stellenbosch - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Parent municipality: *List all operational projects grouped by Municipal Vote*							
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 288	3 383	3 451
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	29 244	30 120	30 723
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12 792	13 170	13 434
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	39 132	40 304	41 110
Community Halls and Facilities		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	72 541	73 992	75 472
Community Halls and Facilities		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	10 008	10 205	10 409
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	600	613	625
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24	26	27
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	62 839	66 610	70 606
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	70 099	74 305	78 764
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	2 956	3 134	3 322
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	7 502	7 952	8 429
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	180	191	202
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	75 205	79 717	84 500
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	55 357	58 678	62 199
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	27 140	28 769	30 495
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	361 269	382 945	405 922
Community Halls and Facilities		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	43 886	44 763	45 658
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	111 523	113 753	116 028
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 130	1 153	1 176
Community Halls and Facilities		Transport Assets	PO_0190	Dignified Living	115 613	120 700	126 011
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 437	10 645	10 858
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	30 000	30 600	31 212
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 400	5 452	5 504
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 480	3 621	3 766
Water Distribution		Finance Charges	PO_0155	Good Governance and Compliance	17 708 184	23 251 836	25 084 342
Water Distribution		RnM P: Water Supply Infrastructure: Bulk Mains: Pipe Work	PO_0030	Dignified Living	2 504 185	1 250 000	1 500 000
Water Distribution		RnM P: Water Supply Infrastructure: Bulk Mains: Pipe Work	PO_0030	Dignified Living	2 423 802	2 472 278	2 521 723
Water Distribution		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	928 200	946 764	965 699
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	35 892	36 972	37 712
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	36	38	38

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	53 052	54 645	55 738
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 144	3 242	3 307
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	624	640	653
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 379 280	1 420 656	1 449 069
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	217 068	223 574	228 046
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	25 464	26 224	26 748
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	400 788	412 815	421 071
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	346 512	356 905	364 043
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 970 120	6 149 227	6 272 211
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 788 416	2 872 071	2 929 513
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 169 984	2 235 086	2 279 788
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	42 036	43 302	44 168
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14 652 312	15 091 884	15 393 722
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	740 124	762 326	777 573
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	50 604	52 119	53 161
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	188 292	193 940	197 819
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	192	196	200
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9 324	9 600	9 792
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	476 532	490 824	500 641
Water Distribution		Employee related Cost	PO_0149	Good Governance and Compliance	325 372	344 895	365 588
Water Distribution		Employee related Cost	PO_0149	Good Governance and Compliance	17 042 514	17 945 065	18 901 768
Water Distribution		Employee related Cost	PO_0149	Good Governance and Compliance	204 021	216 262	229 238
Water Distribution		Employee related Cost	PO_0149	Good Governance and Compliance	300 058	318 062	337 146
Water Distribution		Employee related Cost	PO_0149	Good Governance and Compliance	2 315 725	2 454 669	2 601 949
Water Distribution		Employee related Cost	PO_0149	Good Governance and Compliance	693 229	734 822	778 912
Water Distribution		Employee related Cost	PO_0149	Good Governance and Compliance	2 227 802	2 361 470	2 503 158
Water Distribution		Employee related Cost	PO_0149	Good Governance and Compliance	3 366 549	3 568 542	3 782 655
Water Distribution		Employee related Cost	PO_0149	Good Governance and Compliance	8 926	9 461	10 029
Water Distribution		Employee related Cost	PO_0149	Good Governance and Compliance	247 462	262 310	278 049
Water Distribution		Employee related Cost	PO_0149	Good Governance and Compliance	1 174 984	1 245 483	1 320 212
Water Distribution		Employee related Cost	PO_0149	Good Governance and Compliance	2 904 781	3 079 068	3 263 812
Water Distribution		Employee related Cost	PO_0149	Good Governance and Compliance	153 358	162 559	172 313
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	122 400	124 848	127 345
Water Distribution		RnM P: Water Supply Infrastructure: Water Treatment: Metal Work	PO_0034	Dignified Living	2 162 400	2 205 648	2 249 761

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 355	2 402	2 450
Water Distribution		Transport Assets	PO_0190	Dignified Living	1 750 636	1 827 664	1 908 081
Water Distribution		Department of Water Affairs	PO_0098	Dignified Living	17 680 286	18 475 899	18 937 797
Water Distribution		COCT Water	PO_0100	Dignified Living	26 223 649	27 403 713	28 088 806
Water Distribution		Bad Debt: Municipal Running Cost	PO_MUN2	Dignified Living	5 326 980	5 566 694	5 705 861
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	510	520	531
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 610 000	8 500 000	10 000 000
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	160 956	167 391	174 087
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11 028	11 249	11 474
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 412	4 500	4 590
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	280 500	286 110	291 832
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	219 300	223 686	228 160
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	539 373	350 000	350 000
Water Distribution		Gains or Losses	PD-0032	Good Governance and Compliance	630 000	580 000	540 000
Water Distribution		Gains or Losses	PD-0032	Good Governance and Compliance	16 357 584	17 093 675	17 521 017
Water Distribution		Gains or Losses	PD-0032	Good Governance and Compliance	-5 332 058	-5 572 000	-5 711 300
Water Treatment		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	54 060	55 141	56 244
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	114 694	116 988	119 328
Water Treatment		RnM P: Water Supply Infrastructure: Water Treatment: Metal Work	PO_0034	Dignified Living	41 994	42 834	43 691
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 286	2 332	2 378
Water Treatment		Transport Assets	PO_0190	Dignified Living	13 496	14 090	14 710
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 476	1 536	1 598
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	28 673	29 247	29 832
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	48 960	49 939	50 938
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 491 852	1 521 689	1 552 123
Water Treatment		Drinking Water Quality	PO_0097	Dignified Living	765 000	780 300	795 906
Water Treatment		RnM P: Water Supply Infrastructure: Water Treatment: Mechanical Equ	PO_0032	Dignified Living	127 500	350 000	400 000
Water Treatment		RnM P: Water Supply Infrastructure: Water Treatment: Pipe Work	PO_0044	Dignified Living	137 700	140 454	143 263
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	144	152	155
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	111 036	114 362	116 650
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 480	6 678	6 812
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 216	6 400	6 528
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	3 964 576	4 202 451	4 454 598
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	47 089	49 914	52 909

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	297 859	315 731	334 675
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	216 518	229 509	243 279
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	1 111 277	1 177 954	1 248 631
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	526 134	557 703	591 165
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	1 887	2 000	2 120
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	59 726	63 310	67 108
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	292 017	309 538	328 110
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	689 501	730 871	774 724
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	35 410	37 535	39 787
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	22 056	22 498	22 948
Water Treatment		RnM P: Water Supply Infrastructure: Water Treatment: Pipe Work	PO_0044	Dignified Living	1 081 200	1 102 824	1 124 880
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	931	950	969
Water Treatment		Transport Assets	PO_0190	Dignified Living	20 241	21 132	22 062
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	61 200	62 424	63 672
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13 260	13 525	13 796
Water Treatment		Drinking Water Quality	PO_0097	Dignified Living	765 000	780 300	795 906
Water Treatment		RnM P: Water Supply Infrastructure: Water Treatment: Metal Work	PO_0034	Dignified Living	714 000	450 000	500 000
Water Treatment		RnM P: Water Supply Infrastructure: Water Treatment: Pipe Work	PO_0044	Dignified Living	102 000	104 040	106 121
Water Treatment		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	15 300	15 606	15 918
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	48	51	52
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	396	409	417
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	396	403	411
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 892	6 071	6 192
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13 848	14 261	14 547
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 652	2 730	2 785
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	971 593	1 029 889	1 091 682
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	15 701	16 643	17 642
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	72 868	77 240	81 875
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	423 887	449 320	476 279
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	182 495	193 445	205 052
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	618	655	694
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	17 609	18 665	19 785
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	68 975	73 113	77 500
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	168 973	179 111	189 858

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	8 857	9 388	9 951
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	55 141	56 244	57 369
Water Treatment		RnM P: Water Supply Infrastructure: Water Treatment: Metal Work	PO_0034	Dignified Living	3 978 000	3 750 000	4 125 000
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 630	1 663	1 696
Water Treatment		Transport Assets	PO_0190	Dignified Living	436 486	455 691	475 742
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 994	6 113	6 236
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 336	6 583	6 847
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	45 900	46 818	47 754
Water Distribution		Cleaning of Reservior sites	EPWP058	Dignified Living	453 288	453 288	453 288
Solid Waste Disposal (Landfill Sites)		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	4 000 000	4 240 000	4 494 400
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 168	6 356	6 484
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	9	9
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	280 176	288 576	294 347
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	204 072	210 199	214 403
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	21 120	21 750	22 185
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14 724	15 161	15 464
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	600	614	626
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	33 306	35 304	37 422
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	153 427	162 633	172 391
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	2 234 839	2 368 929	2 511 065
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	1 680 832	1 781 682	1 888 583
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	445 684	472 425	500 771
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	2 046 928	2 169 744	2 299 928
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	88 513	93 824	99 453
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	312 002	330 723	350 566
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	2 136	2 265	2 400
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	8 759	9 284	9 841
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	333 424	353 429	374 635
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	9 081	9 626	10 204
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	704 340	746 600	791 396
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	2 532 339	2 684 279	2 845 336
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	70 695	74 936	79 433
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	1 663 897	1 763 731	1 869 555
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	164 482	174 351	184 812

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	166 978	176 997	187 617
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	251 096	266 162	282 132
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	33 707	35 730	37 873
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	9 765 126	10 351 033	10 972 095
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	820 449	869 676	921 857
Police Forces, Traffic and Street Parking Control		Bad Debt: Municipal Running Cost	PO_MUN2	Dignified Living	115 752 698	120 961 570	123 985 609
Police Forces, Traffic and Street Parking Control		Gains or Losses	PD-0032	Good Governance and Compliance	160 271 405	167 483 618	171 670 708
Police Forces, Traffic and Street Parking Control		Gains or Losses	PD-0032	Good Governance and Compliance	-115 752 698	-120 961 570	-123 985 609
Police Forces, Traffic and Street Parking Control		Integrated Public Transport Network	PO_0121	Valley of Possibility	153 000	156 060	159 181
Police Forces, Traffic and Street Parking Control		RnM C: Other Assets: Operational Buildings: Municipal Offices: Building	PO_0056	Good Governance and Compliance	200 000	204 000	208 080
Police Forces, Traffic and Street Parking Control		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	316 836	323 167	329 630
Police Forces, Traffic and Street Parking Control		RnM P: Machinery and Equipment	PO_0080	Good Governance and Compliance	851 144	868 167	885 530
Police Forces, Traffic and Street Parking Control		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	15 699	16 013	16 333
Police Forces, Traffic and Street Parking Control		Occupational Health and Safety	PO_0125	Good Governance and Compliance	28 653	29 226	29 810
Police Forces, Traffic and Street Parking Control		Integrated Public Transport Network	PO_0121	Valley of Possibility	969 900	989 298	1 009 084
Police Forces, Traffic and Street Parking Control		Integrated Public Transport Network	PO_0121	Valley of Possibility	16 356 600	16 683 732	17 017 406
Police Forces, Traffic and Street Parking Control		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	1 546 555	1 577 486	1 609 035
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	29 808	30 699	31 313
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	276	287	293
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	780	808	824
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	82 752	85 233	86 937
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	169 944	175 041	178 542
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 975 032	2 034 278	2 074 963
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 428	7 657	7 810
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	839 148	864 317	881 603
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	107 928	111 167	113 391
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15 432	15 890	16 207
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	8	8
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	636	657	670
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	72 648	74 832	76 328
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	41 436	42 684	43 538
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	25 572	26 339	26 866
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	2 966	3 144	3 333
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	44 267	46 923	49 738

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	96 498	102 287	108 425
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	399 525	423 497	448 906
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	28 055	29 739	31 523
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	635 761	673 907	714 341
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	23 484	24 893	26 387
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	68 783	72 910	77 285
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	2 415	2 560	2 714
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	8 082	8 567	9 081
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	477 522	506 173	536 543
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	13 077	13 862	14 693
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	343 278	363 875	385 707
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	44 008	46 648	49 447
Police Forces, Traffic and Street Parking Control		Peace Officers	PO_0133	Safe Valley	2 750 270	2 915 286	3 090 203
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	536 099	568 265	602 360
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	3 214 054	3 406 897	3 611 311
Road and Traffic Regulation		PARKING PROJECT, SCHOLAR PATROL / EPWP ASSISTANTS & G/	EPWP019	Dignified Living	8 260 507	8 260 507	8 260 507
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 120	6 242	6 367
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	336 600	343 332	350 199
Road and Traffic Regulation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	114 218	116 502	118 832
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	26 003	26 523	27 053
Police Forces, Traffic and Street Parking Control		Transport Assets	PO_0190	Dignified Living	2 155 683	2 250 533	2 349 557
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	459 000	468 180	477 544
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	53 040	54 101	55 183
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 100	5 202	5 306
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12 002	12 242	12 487
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	40 092	41 694	43 361
Roads		RnM P: Roads Infrastructure: Road Furniture: Road Furniture	PO_0036	Dignified Living	535 067	545 768	556 683
Roads		RnM P: Roads Infrastructure: Roads: Earthworks	PO_0016	Dignified Living	7 062 644	7 203 897	7 347 975
Roads		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	159 348	162 529	165 780
Roads		RnM P: Maintenance and Construction of Transport Infrastructure	PO_0172	Dignified Living	335 000	335 000	377 000
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	168	168	171
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	5 338 489	5 598 799	5 874 727
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	9 840	10 430	11 056
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	31 389	33 272	35 268

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	135 588	143 724	152 347
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	265 558	281 491	298 381
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	303 661	321 881	341 194
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	556 104	589 470	624 838
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	2 235	2 370	2 512
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	65 354	69 275	73 431
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	348 638	369 557	391 730
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	365 031	386 933	410 149
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	38 369	40 671	43 111
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	229 104	233 686	238 360
Roads		RnM C: Roads Infrastructure: Roads: Pavements	PO_0021	Dignified Living	2 667 632	2 720 984	2 775 404
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	113 502	115 772	118 087
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 705	2 759	2 814
Roads		Transport Assets	PO_0190	Dignified Living	5 454	5 694	5 945
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 200	10 404	10 612
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 476	1 535	1 596
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	91 800	93 636	95 509
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Planning Tribunal	PO_0157	Good Governance and Compliance	244 800	249 696	254 690
Town Planning, Building Regulations and Enforcement, and City Engineer		Feasibility Studies	PO_0140	Good Governance and Compliance	322 182	328 626	335 198
Town Planning, Building Regulations and Enforcement, and City Engineer		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	85 680	87 394	89 141
Town Planning, Building Regulations and Enforcement, and City Engineer		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	15 300	15 606	15 918
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 948	4 072	4 154
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12 336	12 701	12 955
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	48	43	44
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	552	573	585
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 012	3 104	3 166
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	36	41	41
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	54 768	56 407	57 535
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13 836	14 251	14 536
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 561 344	1 608 188	1 640 352
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 576	6 778	6 913
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	6 786 180	7 193 351	7 624 952
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	23 593	25 009	26 509
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	84 933	90 029	95 430

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	109 854	116 445	123 432
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	493 420	523 025	554 407
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	765 548	811 480	860 169
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	2 749	2 914	3 089
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	153 568	162 782	172 549
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	811 228	859 901	911 495
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	1 773 031	1 879 413	1 992 178
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	47 210	50 043	53 046
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	67 020	68 060	69 122
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 764	6 899	7 037
Town Planning, Building Regulations and Enforcement, and City Engineer		Transport Assets	PO_0190	Dignified Living	21 597	22 547	23 539
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 752	4 938	5 135
Town Planning, Building Regulations and Enforcement, and City Engineer		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	12 485	12 734	12 989
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 200	10 404	10 612
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15 712	16 026	16 347
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11 444	11 673	11 907
Community Halls and Facilities		EPWP MACHINE OPERATORS AT MUNICIPAL HALLS	EPWP061	Dignified Living	181 315		
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 336	3 475	3 614
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14 772	15 361	15 975
Community Halls and Facilities		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	19 380	19 768	20 163
Community Halls and Facilities		RnM C: Other Assets: Operational Buildings: Municipal Offices: Building	PO_0056	Good Governance and Compliance	1 082 985	1 104 645	1 126 738
Community Halls and Facilities		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	51 000	52 020	53 060
Community Halls and Facilities		Municipal Properties	PO_0124	Valley of Possibility	51 000	52 020	53 060
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 120	6 242	6 367
Community Halls and Facilities		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	20 400	20 808	21 224
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	31 020	31 952	32 591
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 968	5 123	5 225
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	18	18
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12 888	13 275	13 541
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 940	9 209	9 393
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 656	1 710	1 744
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	648	673	686
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 636	6 841	6 977
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17 688	18 213	18 577

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 116	1 155	1 178
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 548	1 592	1 624
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	108	114	116
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	18 264	18 810	19 187
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	188 574	199 889	211 882
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	157 868	167 340	177 381
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	46 911	49 726	52 709
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	247 011	261 831	277 541
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	2 763	2 928	3 104
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	24 817	26 306	27 884
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	5 107	5 413	5 738
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	24 064	25 507	27 038
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	168	178	189
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	1 283	1 360	1 442
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	56 472	59 860	63 452
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	58 001	61 481	65 170
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	84 829	89 919	95 314
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	338 906	359 241	380 795
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	27 140	28 769	30 495
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	144 959	153 657	162 876
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	14 674	15 554	16 487
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	14 674	15 554	16 487
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	338 309	358 608	380 124
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	1 632 483	1 730 432	1 834 258
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	196 676	200 610	204 622
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	655	668	681
Community Halls and Facilities		Transport Assets	PO_0190	Dignified Living	166 312	173 630	181 269
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 999	8 159	8 322
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	131 655	134 289	136 974
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	263	268	274
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	71 400	72 828	74 285
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 100	5 202	5 306
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 100	5 202	5 306
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 630	6 763	6 898

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 556	2 638	2 691
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24	23	23
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	48	44	45
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	336	349	356
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	132 519	140 470	148 898
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	217 726	230 790	244 637
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	11 040	11 702	12 404
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	11 481	12 170	12 900
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	650	689	730
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	44 912	47 607	50 463
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	180 389	191 212	202 685
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	61 363	65 045	68 948
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	761 980	807 699	856 161
Town Planning, Building Regulations and Enforcement, and City Engineer		Risk Management	PO_0142	Good Governance and Compliance	310 800	315 600	320 400
Economic Development/Planning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	40 524	41 741	42 576
Economic Development/Planning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9 276	9 557	9 748
Economic Development/Planning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11 076	11 405	11 633
Economic Development/Planning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	138 240	142 389	145 236
Economic Development/Planning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 032	10 329	10 536
Economic Development/Planning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	84	87	89
Economic Development/Planning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	380 472	391 886	399 724
Economic Development/Planning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	173 736	178 943	182 522
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	5 411 886	5 736 599	6 080 795
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	81 895	86 809	92 018
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	55 619	58 956	62 493
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	15 701	16 643	17 642
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	219 084	232 229	246 163
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	434 311	460 370	487 992
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	73 958	78 395	83 099
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	155 429	164 755	174 640
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	1 208	1 280	1 357
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	67 727	71 790	76 098
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	425 370	450 892	477 945
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	941 205	997 678	1 057 538

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	20 655	21 894	23 208
Town Planning, Building Regulations and Enforcement, and City Engineer		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	2 123	2 165	2 208
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	28 560	29 131	29 714
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 100	5 202	5 306
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	510	520	531
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 733	2 787	2 843
Supply Chain Management		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	15 300	15 606	15 918
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	7 969 628	8 447 806	8 954 674
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	79 184	83 935	88 971
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	125 555	133 088	141 074
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	399 525	423 497	448 906
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	609 108	645 654	684 393
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	16 864	17 876	18 949
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	198 514	210 425	223 050
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	132 523	140 475	148 903
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	3 096	3 282	3 479
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	122 274	129 610	137 387
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	681 333	722 213	765 545
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	1 411 705	1 496 408	1 586 192
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	53 109	56 296	59 674
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	91 800	93 636	95 509
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 630	6 763	6 898
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12 881	13 138	13 401
Supply Chain Management		Transport Assets	PO_0190	Dignified Living	11 149	11 640	12 152
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 612	10 824	11 041
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	38 612	39 384	40 172
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 040	2 081	2 122
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 004	2 080	2 163
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	649	662	675
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 211	1 235	1 260
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12 546	12 797	13 053
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 121	4 203	4 287
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	510	520	531
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 020	1 040	1 061

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 100	5 202	5 306
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	100 000	102 000	104 040
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17 232	17 745	18 100
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 040	5 197	5 301
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 232	2 295	2 341
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	114 816	118 259	120 624
Community Parks (including Nurseries)		Environmental: Catchment and Forestry	PO_0105	Green and Sustainable Valley	2 322 771	2 369 226	2 416 610
Community Parks (including Nurseries)		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	191 340	195 167	199 070
Community Parks (including Nurseries)		Environmental:Nursery	PO_0109	Green and Sustainable Valley	193 800	197 676	201 630
Community Parks (including Nurseries)		RnM C: Other Assets: Operational Buildings: Municipal Offices: Building	PO_0056	Good Governance and Compliance	1 046 320	557 247	568 391
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 548	4 686	4 780
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	166 573	176 568	187 162
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	17 143	18 172	19 262
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	26 671	28 271	29 967
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	1 042	1 104	1 170
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	157 012	166 433	176 419
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	95 364	101 086	107 151
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	132 974	140 952	149 409
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	1 770 142	1 876 350	1 988 931
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	35 190	35 894	36 612
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	902	920	938
Community Parks (including Nurseries)		Transport Assets	PO_0190	Dignified Living	183 080	191 136	199 545
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	86 272	87 997	89 757
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	40 800	41 616	42 448
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	33 696	35 046	36 448
Biodiversity and Landscape		Environmental:Nursery	PO_0109	Green and Sustainable Valley	878 507	896 077	913 998
Biodiversity and Landscape		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	964 341	983 627	1 003 300
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 440	4 573	4 664
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 816	7 025	7 165
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17 736	18 267	18 632
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 592	5 766	5 881
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	936	967	987
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 320	4 447	4 536
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	21 144	21 782	22 217

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	50 472	51 982	53 022
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 608	4 747	4 842
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	941 484	969 733	989 128
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 296	1 335	1 361
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	185 256	190 810	194 626
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	291 204	299 935	305 933
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 128	1 163	1 186
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 136	2 204	2 248
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13 056	13 443	13 712
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	588 808	624 136	661 584
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	126 490	134 079	142 124
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	43 892	46 525	49 317
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	51 007	54 068	57 312
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	2 415	2 560	2 714
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	294 330	311 990	330 709
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	1 232 251	1 306 186	1 384 557
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	254 763	270 049	286 252
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	3 385 637	3 588 775	3 804 102
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	61 627	62 860	64 117
Biodiversity and Landscape		Transport Assets	PO_0190	Dignified Living	1 150	1 201	1 253
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	44 753	45 648	46 561
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	153 000	156 060	159 181
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13 188	13 716	14 264
Storm Water Management		RnM C: Roads Infrastructure: Road Structures: Road Bridges	PO_0186	Dignified Living	3 060 000	3 121 200	3 183 624
Storm Water Management		RnM P: Storm water Infrastructure: Attenuation: Drainage	PO_0026	Dignified Living	2 000 000	2 000 000	2 000 000
Storm Water Management		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	66 300	67 626	68 979
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	576	599	611
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	72	75	77
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	648	671	684
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 908	11 240	11 465
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	28 440	29 297	29 883
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	103 044	106 129	108 252
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 324 740	7 544 479	7 695 369
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 272	7 495	7 645

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	515 268	530 721	541 335
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 500	1 544	1 575
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	492 144	506 913	517 052
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	47 508	48 931	49 910
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	12	13
Storm Water Management		Employee related Cost	PO_0149	Good Governance and Compliance	10 644	11 282	11 959
Storm Water Management		Employee related Cost	PO_0149	Good Governance and Compliance	7 044 738	7 467 422	7 915 467
Storm Water Management		Employee related Cost	PO_0149	Good Governance and Compliance	29 335	31 096	32 961
Storm Water Management		Employee related Cost	PO_0149	Good Governance and Compliance	142 457	151 004	160 064
Storm Water Management		Employee related Cost	PO_0149	Good Governance and Compliance	614 829	651 718	690 822
Storm Water Management		Employee related Cost	PO_0149	Good Governance and Compliance	79 135	83 883	88 916
Storm Water Management		Employee related Cost	PO_0149	Good Governance and Compliance	483 699	512 720	543 484
Storm Water Management		Employee related Cost	PO_0149	Good Governance and Compliance	788 614	835 931	886 087
Storm Water Management		Employee related Cost	PO_0149	Good Governance and Compliance	5 772	6 119	6 486
Storm Water Management		Employee related Cost	PO_0149	Good Governance and Compliance	106 114	112 481	119 230
Storm Water Management		Employee related Cost	PO_0149	Good Governance and Compliance	171 057	181 321	192 200
Storm Water Management		Employee related Cost	PO_0149	Good Governance and Compliance	706 261	748 637	793 555
Storm Water Management		Employee related Cost	PO_0149	Good Governance and Compliance	97 802	103 670	109 890
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 827	7 984	8 144
Storm Water Management		RnM P: Storm water Infrastructure: Attenuation: Drainage	PO_0026	Dignified Living	205 068	209 169	213 353
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	54 492	56 669	58 935
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 020	1 040	1 061
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	153 000	156 060	159 181
Sports Grounds and Stadiums		Administrative Strategy and Planning	PO_0138	Dignified Living	300 000	320 000	350 000
Sports Grounds and Stadiums		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	272 424	277 870	283 427
Sports Grounds and Stadiums		RnM C: Other Assets: Operational Buildings: Municipal Offices: Building	PO_0056	Good Governance and Compliance	1 887 000	1 924 740	1 963 235
Sports Grounds and Stadiums		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	113 320	115 586	117 898
Sports Grounds and Stadiums		RnM P: Community Assets: Sport and Recreation Facilities: Outdoor Fa	PO_0062	Dignified Living	15 300	15 606	15 918
Sports Grounds and Stadiums		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	60 000		
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15 324	15 779	16 095
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 039 536	1 070 725	1 092 140
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	820 716	845 339	862 246
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 800	11 121	11 343
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	377 856	389 193	396 977

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Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	41 856	43 111	43 973
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 760	5 939	6 058
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 876	3 988	4 068
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 156	6 346	6 473
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 836	8 072	8 233
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	56 808	58 511	59 681
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11 964	12 328	12 575
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	360	374	381
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	213 024	219 409	223 797
Sports Grounds and Stadiums	1	Municipal Running Cost	PO_MUN	Good Governance and Compliance	147 804	152 239	155 284
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	60	68	69
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	129 684	133 572	136 243
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	25 320	26 080	26 602
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	113 124	116 522	118 853
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	1 228 184	1 301 875	1 379 987
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	439 768	466 154	494 124
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	56 065	59 429	62 994
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	70 317	74 536	79 008
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	3 263	3 459	3 666
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	195 654	207 394	219 837
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	1 234 514	1 308 585	1 387 100
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	473 927	502 363	532 505
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	21 710	23 013	24 393
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	4 598 264	4 874 160	5 166 610
Sports Grounds and Stadiums		IG : EPWP SPORT FACILITY ASSISTANTS	EPWP014	Dignified Living	79 992	79 992	79 992
Sports Grounds and Stadiums		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	1 700 000	1 800 000	1 900 000
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	339	345	352
Sports Grounds and Stadiums		Transport Assets	PO_0190	Dignified Living	332 744	347 385	362 670
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	64 230	65 515	66 825
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	357 000	364 140	371 423
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	377 400	384 948	392 647
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13 147	13 410	13 678
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	40 800	41 616	42 448
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 644	4 828	5 021

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	62 088	63 945	65 224
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	174	178	181
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 988	9 259	9 444
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	12	13
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	12	13
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11 169	11 392	11 620
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 200	10 404	10 612
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	153 000	156 060	159 181
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 972	4 126	4 291
Sports Grounds and Stadiums		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	89 460	91 252	93 077
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14 616	15 051	15 352
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 536	7 764	7 920
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	17	17
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 020	1 048	1 069
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24	26	26
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	610 846	647 496	686 346
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	183 274	194 270	205 926
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	33 094	35 079	37 184
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	41 678	44 178	46 829
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	1 933	2 049	2 172
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	164 704	174 587	185 062
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	448 605	475 521	504 052
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	210 122	222 730	236 093
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	2 766 409	2 932 393	3 108 337
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	27 466	28 015	28 575
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	451	460	469
Sports Grounds and Stadiums		Transport Assets	PO_0190	Dignified Living	14 104	14 724	15 372
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17 134	17 477	17 826
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 120	6 242	6 367
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 148	8 468	8 806
Sports Grounds and Stadiums		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	10 404	10 612	10 824
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	17	17
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	45 984	47 358	48 305
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 639	1 672	1 705

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 372	1 399	1 427
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 120	6 242	6 367
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	71 400	72 828	74 285
Sports Grounds and Stadiums		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	2 280	2 320	2 366
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13 128	13 517	13 787
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 452	10 770	10 986
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 670	8 843	9 020
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 940	7 079	7 220
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 120	6 242	6 367
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	173 400	176 868	180 405
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 128	10 434	10 643
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	360	373	381
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	18 420	18 975	19 354
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13 224	13 624	13 896
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	35 928	37 004	37 744
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	252	255	260
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 006	3 066	3 127
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 727	3 802	3 878
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 120	6 242	6 367
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 452	7 673	7 826
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 304	5 460	5 570
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 028	2 094	2 136
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 428	4 566	4 658
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	22 200	22 862	23 319
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	552	573	584
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 209	3 273	3 339
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 018	7 158	7 301
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 120	6 242	6 367
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	30 600	31 212	31 836
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9 960	10 254	10 459
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 400	2 466	2 515
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	17	18
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	233 162	237 825	242 582
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	563	574	586

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Sports Grounds and Stadiums		Transport Assets	PO_0190	Dignified Living	113 330	118 317	123 523
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	25 500	26 010	26 530
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 200	10 404	10 612
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	102 000	104 040	106 121
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 908	1 988	2 068
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17 304	18 000	18 720
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 540	6 742	6 876
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 148	5 307	5 413
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	108	111	114
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	252	256	262
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16 140	16 619	16 952
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	22 008	22 671	23 125
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 716	1 767	1 803
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 050	8 211	8 375
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	612	624	637
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 120	6 242	6 367
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	30 600	31 212	31 836
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	804	834	867
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 180	6 421	6 678
Sports Grounds and Stadiums		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	18 984	19 359	19 746
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14 244	14 677	14 970
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	840	865	882
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 584	7 812	7 968
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 580	5 748	5 863
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	48	49	50
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	90 109	91 911	93 749
Sports Grounds and Stadiums		Transport Assets	PO_0190	Dignified Living	298 081	311 197	324 889
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	47 180	48 124	49 086
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12 240	12 485	12 734
Sports Grounds and Stadiums		Sportfield Irrigationist	EPWP063	Dignified Living	135 987	135 987	135 987
Recreational Facilities		EPWP SWIMMING POOL PUMP MAINTENANCE OPERATOR	EPWP064	Dignified Living	39 996	39 996	39 996
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 991 822	6 277 822	6 695 267
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 252 988	-	-
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9 607 141	9 949 633	10 586 409

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11 429 287	12 608 446	13 491 037
Roads		RnM P: Roads Infrastructure: Roads: Pavements	PO_0020	Dignified Living	515 663	525 976	536 496
Roads		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	57 300	58 450	59 619
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	95 724	98 602	100 574
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	52 416	53 984	55 063
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	19 116	19 693	20 087
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24 564	25 305	25 811
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	77 748	80 085	81 687
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 855 620	1 911 285	1 949 511
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 249 880	2 317 374	2 363 722
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	78 576	80 936	82 554
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	324	332	339
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 932	5 081	5 183
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	2 170 016	2 300 217	2 438 230
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	1 180	1 251	1 326
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	14 674	15 554	16 487
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	163 239	173 033	183 415
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	111 341	118 022	125 103
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	470 874	499 126	529 074
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	1 374	1 456	1 544
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	32 690	34 652	36 731
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	219 220	232 373	246 315
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	377 399	400 043	424 045
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	23 612	25 029	26 531
Roads		RnM P: Roads Infrastructure: Roads: Pavements	PO_0020	Dignified Living	34 968	35 667	36 380
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 443	8 611	8 784
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	30 600	31 212	31 836
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	26 544	27 604	28 708
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	35 700	36 414	37 142
Waste Water Treatment		Administrative Strategy and Planning	PO_0138	Dignified Living	5 100 000	4 750 000	1 500 000
Waste Water Treatment		Drinking Water Quality	PO_0097	Dignified Living	183 600	187 272	191 017
Waste Water Treatment		RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical E	PO_0038	Dignified Living	2 550 000	3 000 000	4 500 000
Waste Water Treatment		RnM P: Sanitation Infrastructure: Outfall Sewers: Civil Structures	PO_0022	Dignified Living	255 000	100 000	100 000
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	199 929	211 925	224 641

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	15 048	15 951	16 908
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	55 107	58 414	61 919
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	46 474	49 263	52 219
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	180	191	202
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	3 025	3 206	3 398
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	34 771	36 857	39 069
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	2 956	3 134	3 322
Waste Water Treatment		RnM P: Sanitation Infrastructure: Outfall Sewers: Civil Structures	PO_0022	Dignified Living	1 530 000	1 800 000	2 250 000
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	875 772	893 287	911 153
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	102 000	104 040	106 121
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	18 586	18 958	19 337
Waste Water Treatment		Administrative Strategy and Planning	PO_0138	Dignified Living	2 193 000	2 236 860	2 500 000
Waste Water Treatment		Drinking Water Quality	PO_0097	Dignified Living	183 600	187 272	191 017
Waste Water Treatment		RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical E	PO_0038	Dignified Living	1 428 000	750 000	1 500 000
Waste Water Treatment		RnM P: Sanitation Infrastructure: Waste Water Treatment: Civil Structur	PO_0024	Dignified Living	51 000	52 020	53 060
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24	31	31
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	72	71	72
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	168	175	178
Waste Water Treatment		RnM C: Sanitation Infrastructure: Waste Water Treatment: Civil Structur	PO_0025	Dignified Living	12 846	13 103	13 365
Waste Water Treatment		RnM P: Sanitation Infrastructure: Waste Water Treatment: Civil Structur	PO_0024	Dignified Living	436 121	444 844	453 741
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 270 520	4 000 000	4 500 000
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 236	1 289	1 340
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 168	3 292	3 423
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15 300	15 606	15 918
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	71 684	73 117	74 580
Waste Water Treatment		Administrative Strategy and Planning	PO_0138	Dignified Living	6 120 000	7 750 000	2 000 000
Waste Water Treatment		Drinking Water Quality	PO_0097	Dignified Living	510 000	520 200	530 604
Waste Water Treatment		RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical E	PO_0038	Dignified Living	8 670 000	7 950 000	10 000 000
Waste Water Treatment		RnM P: Sanitation Infrastructure: Waste Water Treatment: Civil Structur	PO_0024	Dignified Living	510 000	100 000	100 000
Waste Water Treatment		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	408 000	416 160	424 483
Waste Water Treatment		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	6 487 200	10 500 000	5 000 000
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	408	420	429
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	28 584	29 447	30 036
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	144	146	149

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	510 480	525 798	536 314
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	21 600	22 250	22 695
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 067 100	1 099 118	1 121 100
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	131 304	135 249	137 954
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	432	441	450
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	17 296 252	18 334 027	19 434 069
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	193 620	205 237	217 552
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	188 320	199 619	211 596
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	1 388 601	1 471 917	1 560 232
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	883 183	936 174	992 345
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	5 813 431	6 162 237	6 531 971
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	1 447 309	1 534 148	1 626 197
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	11 160	11 830	12 540
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	278 770	295 496	313 226
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	1 787 696	1 894 958	2 008 655
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	3 218 607	3 411 723	3 616 427
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	197 472	209 321	221 880
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	204 000	208 080	212 242
Waste Water Treatment		RnM C: Transport Assets	PO_0058	Good Governance and Compliance	3 060 000	3 121 200	3 183 624
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16 759	17 094	17 436
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 382	7 529	7 680
Waste Water Treatment		Transport Assets	PO_0190	Dignified Living	5 251 549	5 482 617	5 723 852
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	621 690	634 124	646 806
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	62 556	65 056	67 658
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 406	5 514	5 624
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 020	1 040	1 061
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 081	1 103	1 125
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	224 400	228 888	233 466
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	546 720	557 654	568 807
Waste Water Treatment		Drinking Water Quality	PO_0097	Dignified Living	183 600	187 272	191 017
Waste Water Treatment		RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical E	PO_0038	Dignified Living	1 224 000	1 248 480	1 273 450
Waste Water Treatment		RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical E	PO_0038	Dignified Living	765 000	1 350 000	1 500 000
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 040 000	3 250 000	3 750 000
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	36 564	38 026	39 547

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	66 300	67 626	68 979
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	57 346	58 493	59 663
Waste Water Treatment		Drinking Water Quality	PO_0097	Dignified Living	81 600	83 232	84 897
Waste Water Treatment		RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical E	PO_0038	Dignified Living	255 000	-	-
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	36	34	35
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	145 908	150 282	153 288
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	320 208	339 421	359 786
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	24 104	25 550	27 083
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	281 842	298 752	316 677
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	65 949	69 906	74 100
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	180	191	202
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	4 827	5 116	5 423
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	25 205	26 718	28 321
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	55 691	59 032	62 574
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	2 956	3 134	3 322
Sewerage		Drinking Water Quality	PO_0097	Dignified Living	255 000	60 000	75 000
Sewerage		RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical E	PO_0038	Dignified Living	1 361 659	1 500 000	1 650 000
Sewerage		RnM P: Sanitation Infrastructure: Outfall Sewers: Civil Structures	PO_0022	Dignified Living	236 356	50 000	50 000
Sewerage		RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical E	PO_0038	Dignified Living	216 240	300 000	325 000
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 544	2 595	2 647
Sewerage		Transport Assets	PO_0190	Dignified Living	727 671	759 688	793 114
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	110 772	115 206	119 814
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	102 000	104 040	106 121
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11 469	11 698	11 932
Sewerage		RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical E	PO_0038	Dignified Living	5 406	5 514	5 624
Sewerage		RnM P: Sanitation Infrastructure: Outfall Sewers: Civil Structures	PO_0022	Dignified Living	1 441 254	1 150 000	1 250 000
Sewerage		RnM P: Sanitation Infrastructure: Outfall Sewers: Civil Structures	PO_0022	Dignified Living	540 600	551 412	562 440
Sewerage		RnM P: Sanitation Infrastructure: Waste Water Treatment: Civil Structur	PO_0024	Dignified Living	510 000	520 200	530 604
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 556	8 813	8 990
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	29 232	30 103	30 705
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 080	1 113	1 136
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 432	6 627	6 759
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	94 236	97 059	99 000
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	106 800	110 007	112 207

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 767 488	2 850 518	2 907 528
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 558 452	4 695 209	4 789 113
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 217 192	5 373 705	5 481 179
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	517 440	532 968	543 627
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17 067 156	17 579 176	17 930 760
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	176 016	181 299	184 925
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 366 644	1 407 643	1 435 796
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 980	2 036	2 076
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 980	2 036	2 076
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24	22	22
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24	28	28
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13 824	14 234	14 519
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	50 244	51 749	52 784
Sewerage		Employee related Cost	PO_0149	Good Governance and Compliance	10 580 151	11 154 960	11 764 258
Sewerage		Employee related Cost	PO_0149	Good Governance and Compliance	71 401	75 685	80 226
Sewerage		Employee related Cost	PO_0149	Good Governance and Compliance	78 478	83 186	88 178
Sewerage		Employee related Cost	PO_0149	Good Governance and Compliance	768 802	814 930	863 826
Sewerage		Employee related Cost	PO_0149	Good Governance and Compliance	21 405	22 690	24 051
Sewerage		Employee related Cost	PO_0149	Good Governance and Compliance	1 157 043	1 226 465	1 300 053
Sewerage		Employee related Cost	PO_0149	Good Governance and Compliance	3 798 358	4 026 259	4 267 835
Sewerage		Employee related Cost	PO_0149	Good Governance and Compliance	189 366	200 727	212 771
Sewerage		Employee related Cost	PO_0149	Good Governance and Compliance	7 051	7 474	7 923
Sewerage		Employee related Cost	PO_0149	Good Governance and Compliance	147 684	156 545	165 937
Sewerage		Employee related Cost	PO_0149	Good Governance and Compliance	638 813	677 141	717 770
Sewerage		Employee related Cost	PO_0149	Good Governance and Compliance	1 666 118	1 766 085	1 872 050
Sewerage		Employee related Cost	PO_0149	Good Governance and Compliance	118 017	125 098	132 604
Sewerage		Finance Charges	PO_0155	Good Governance and Compliance	22 008 153	24 620 334	23 582 299
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	110 282	112 488	114 738
Sewerage		RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical E	PO_0038	Dignified Living	131 212	133 836	136 513
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 904	1 942	1 981
Sewerage		Transport Assets	PO_0190	Dignified Living	1 262 853	1 318 418	1 376 429
Sewerage		Bad Debt: Municipal Running Cost	PO_MUN2	Dignified Living	917 597	958 889	982 861
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 040 000	2 080 800	2 122 416
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	301 704	313 776	326 327

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	255 000	260 100	265 302
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	536 520	547 250	558 195
Sewerage		Gains or Losses	PD-0032	Good Governance and Compliance	7 244 153	7 570 140	7 759 394
Sewerage		Gains or Losses	PD-0032	Good Governance and Compliance	-918 470	-959 802	-983 797
Administrative and Corporate Support		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	893	910	929
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 812	1 866	1 904
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	839 680	890 061	943 465
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	40 866	43 318	45 917
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	72 731	77 095	81 721
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	296 329	314 109	332 955
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	2 415	2 560	2 714
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	387 921	411 196	435 868
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	14 674	15 554	16 487
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	7 607	8 064	8 548
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	4 828 103	5 117 789	5 424 856
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	51 000	52 020	53 060
Roads		Cleaning of Stormwater	EPWP059	Dignified Living	519 948	519 948	519 948
Roads		RnM P: Roads Infrastructure: Road Furniture: Road Furniture	PO_0036	Dignified Living	10 200	10 404	10 612
Roads		RnM P: Roads Infrastructure: Roads: Land	PO_0018	Dignified Living	6 755 977	6 891 097	7 028 919
Roads		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	331 824	338 462	345 231
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	33 180	34 172	34 856
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 748	5 921	6 040
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	38 076	39 223	40 008
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	63 468	65 373	66 680
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 116	1 144	1 167
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	416 076	428 558	437 129
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	112 884	116 273	118 599
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17 412	17 940	18 299
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 500 704	2 575 730	2 627 245
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	164 796	169 743	173 138
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	66 840	68 841	70 218
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9 996	10 294	10 500
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 692	4 828	4 924
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 365 316	3 466 271	3 535 596

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	33 845 196	34 860 558	35 557 769
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 394 904	1 436 754	1 465 489
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	70 728	72 851	74 308
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	12	13
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	120	129	132
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 704	4 846	4 943
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	428 904	441 773	450 608
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	302 376	311 448	317 677
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	12 945 948	13 722 705	14 546 068
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	164 876	174 768	185 254
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	94 166	99 816	105 805
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	2 225	2 358	2 500
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	383 566	406 580	430 975
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	1 037 591	1 099 847	1 165 837
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	847 080	897 904	951 779
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	1 823 044	1 932 426	2 048 372
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	8 065	8 549	9 062
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	208 657	221 176	234 447
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	663 897	703 730	745 954
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	5 185 290	5 496 408	5 826 192
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	136 701	144 903	153 598
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	155 040	158 141	161 304
Roads		RnM P: Roads Infrastructure: Road Furniture: Road Furniture	PO_0036	Dignified Living	2 430 716	2 479 330	2 528 917
Roads		RnM C: Roads Infrastructure: Road Furniture: Road Furniture	PO_0037	Dignified Living	57 414	58 562	59 733
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16 555	16 886	17 223
Roads		Transport Assets	PO_0190	Dignified Living	1 706 336	1 781 414	1 859 796
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	106 620	110 882	115 317
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	30 571	31 183	31 807
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	357 000	364 140	371 423
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 200	10 404	10 612
Roads		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	40 800	41 616	42 448
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17 958	18 317	18 684
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15 000	15 500	16 000
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 000	5 500	6 000

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	510	520	531
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 275	2 320	2 366
Governance Function		Procurement Reforms and Fighting Corruption	PO_0128	Good Governance and Compliance	1 000 000	1 060 000	1 123 600
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	2 763	2 928	3 104
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	78 227	82 921	87 896
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	53 057	56 241	59 615
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	14 762	15 648	16 587
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	168	178	189
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	153 722	162 945	172 722
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	78 862	83 594	88 610
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	5 069	5 374	5 696
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	979 434	1 038 200	1 100 492
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 272	1 308	1 334
Water Storage		RnM C: Other Assets: Operational Buildings: Municipal Offices: Building	PO_0056	Good Governance and Compliance	15 300	15 606	15 918
Water Storage		RnM P: Water Supply Infrastructure: Water Treatment: Civil Structure	PO_0042	Dignified Living	471 468	480 898	490 516
Water Storage		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	29 652	30 249	30 854
Water Storage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	11	12
Water Storage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	204	209	213
Water Storage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 236	1 269	1 294
Water Storage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	32 160	33 126	33 789
Water Storage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	822 576	847 257	864 202
Water Storage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 444 608	1 487 948	1 517 707
Water Storage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	284 376	292 910	298 768
Water Storage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	175 860	181 134	184 756
Water Storage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	348	364	371
Water Storage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	37 212	38 325	39 091
Water Storage		Employee related Cost	PO_0149	Good Governance and Compliance	2 335 589	2 475 724	2 624 267
Water Storage		Employee related Cost	PO_0149	Good Governance and Compliance	31 389	33 272	35 268
Water Storage		Employee related Cost	PO_0149	Good Governance and Compliance	175 381	185 904	197 058
Water Storage		Employee related Cost	PO_0149	Good Governance and Compliance	340 878	361 330	383 010
Water Storage		Employee related Cost	PO_0149	Good Governance and Compliance	383 957	406 994	431 414
Water Storage		Employee related Cost	PO_0149	Good Governance and Compliance	60 619	64 256	68 111
Water Storage		Employee related Cost	PO_0149	Good Governance and Compliance	1 374	1 456	1 544
Water Storage		Employee related Cost	PO_0149	Good Governance and Compliance	35 185	37 297	39 534

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Water Storage		Employee related Cost	PO_0149	Good Governance and Compliance	283 095	300 081	318 086
Water Storage		Employee related Cost	PO_0149	Good Governance and Compliance	406 202	430 574	456 408
Water Storage		Employee related Cost	PO_0149	Good Governance and Compliance	23 612	25 029	26 531
Water Storage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 597	8 768	8 944
Water Storage		RnM P: Water Supply Infrastructure: Water Treatment: Civil Structure	PO_0042	Dignified Living	1 576 794	1 608 329	1 640 496
Water Storage		Transport Assets	PO_0190	Dignified Living	3 405	3 555	3 711
Water Storage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	558 599	569 771	581 166
Water Storage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	32 088	33 373	34 707
Water Storage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	142 800	145 656	148 569
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	117 468	120 990	123 410
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	19 776	20 367	20 775
Solid Waste Removal		RnM C: Other Assets: Operational Buildings: Municipal Offices: Building	PO_0056	Good Governance and Compliance	377 400	384 948	392 647
Solid Waste Removal		RnM C: Solid Waste Disposal : Waste Drop-off Points : Earthworks	PO_0004	Dignified Living	5 000 000	5 220 000	5 449 680
Solid Waste Removal		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	2 600 004	2 652 020	2 653 060
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 512	1 554	1 585
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	35 712	36 783	37 518
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	255 972	263 647	268 920
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	799 032	823 006	839 467
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	190 416	196 128	200 050
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13 644	14 057	14 338
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 823 700	1 878 410	1 915 978
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 300	6 489	6 619
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	84	92	94
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	276	286	292
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	408	419	428
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	73 956	76 179	77 702
Solid Waste Removal		Employee related Cost	PO_0149	Good Governance and Compliance	153 757	162 983	172 762
Solid Waste Removal		Employee related Cost	PO_0149	Good Governance and Compliance	14 117 244	14 904 279	15 738 535
Solid Waste Removal		EPWP SOLID WASTE PROJECT	EPWP052	Dignified Living	522 614	-	-
Solid Waste Removal		Employee related Cost	PO_0149	Good Governance and Compliance	125 555	133 088	141 074
Solid Waste Removal		Employee related Cost	PO_0149	Good Governance and Compliance	88 476	93 784	99 412
Solid Waste Removal		Employee related Cost	PO_0149	Good Governance and Compliance	342 591	363 147	384 936
Solid Waste Removal		Employee related Cost	PO_0149	Good Governance and Compliance	1 053 082	1 116 266	1 183 242
Solid Waste Removal		Employee related Cost	PO_0149	Good Governance and Compliance	9 081	9 626	10 204

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Solid Waste Removal		Employee related Cost	PO_0149	Good Governance and Compliance	1 145 452	1 214 179	1 287 030
Solid Waste Removal		Employee related Cost	PO_0149	Good Governance and Compliance	9 619	10 196	10 808
Solid Waste Removal		Employee related Cost	PO_0149	Good Governance and Compliance	714 561	757 434	802 880
Solid Waste Removal		Employee related Cost	PO_0149	Good Governance and Compliance	272 887	289 260	306 616
Solid Waste Removal		Employee related Cost	PO_0149	Good Governance and Compliance	157 273	166 709	176 712
Solid Waste Removal		Employee related Cost	PO_0149	Good Governance and Compliance	2 470 375	2 618 598	2 775 713
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	161 563	164 794	168 090
Solid Waste Removal		RnM C: Solid Waste Disposal : Waste Drop-off Points : Earthworks	PO_0004	Dignified Living	3 040 000	3 173 760	3 313 405
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 791	11 006	11 227
Solid Waste Removal		Transport Assets	PO_0190	Dignified Living	7 293 210	7 614 112	7 949 132
Solid Waste Removal		Bad Debt: Municipal Running Cost	PO_MUN2	Dignified Living	1 061 603	1 109 375	1 137 109
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	86 700	88 434	90 203
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	127 785	130 340	132 947
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 366 440	1 421 093	1 477 937
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9 876	10 073	10 275
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 530	1 561	1 592
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 020	1 040	1 061
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	510	520	531
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	443 700	452 574	461 625
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 234 067	5 338 748	5 445 523
Solid Waste Removal		Gains or Losses	PD-0032	Good Governance and Compliance	10 746 890	11 230 500	11 511 263
Solid Waste Removal		Gains or Losses	PD-0032	Good Governance and Compliance	-1 062 615	-1 110 432	-1 138 193
Corporate Wide Strategic Planning (IDPs, LEDs)		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	9 000	7 283	7 428
Corporate Wide Strategic Planning (IDPs, LEDs)		Integrated Public Transport Network	PO_0121	Valley of Possibility	120 000	132 000	145 200
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 508	4 599	4 691
Corporate Wide Strategic Planning (IDPs, LEDs)		Transport Assets	PO_0190	Dignified Living	24 140	25 202	26 311
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	918	936	955
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 132	6 379	6 635
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	100 000	106 000	112 360
Public Toilets		RnM C: Community Assets: Community Facilities: Public Ablution Facili	PO_0077	Dignified Living	5 350	5 457	5 566
Public Toilets		RnM P: Community Assets: Community Facilities: Public Ablution Facili	PO_0076	Dignified Living	5 702 832	5 816 889	5 933 227
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	27 576	28 404	28 972
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 356	1 391	1 419
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16 332	16 818	17 154

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 824	1 879	1 916
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	841 836	867 087	884 429
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15 420	15 879	16 197
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	35 580	36 644	37 377
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	207 972	214 207	218 491
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	444 588	457 927	467 085
Public Toilets		Employee related Cost	PO_0149	Good Governance and Compliance	1 442 064	1 528 588	1 620 303
Public Toilets		Employee related Cost	PO_0149	Good Governance and Compliance	15 701	16 643	17 642
Public Toilets		Employee related Cost	PO_0149	Good Governance and Compliance	108 194	114 686	121 567
Public Toilets		Employee related Cost	PO_0149	Good Governance and Compliance	193 628	205 245	217 560
Public Toilets		Employee related Cost	PO_0149	Good Governance and Compliance	483 492	512 501	543 251
Public Toilets		Employee related Cost	PO_0149	Good Governance and Compliance	1 039	1 102	1 168
Public Toilets		Employee related Cost	PO_0149	Good Governance and Compliance	21 736	23 040	24 422
Public Toilets		Employee related Cost	PO_0149	Good Governance and Compliance	17 711	18 774	19 900
Public Toilets		Employee related Cost	PO_0149	Good Governance and Compliance	250 817	265 866	281 818
Public Toilets		RnM C: Community Assets: Community Facilities: Public Ablution Facili	PO_0077	Dignified Living	580 992	592 612	604 464
Public Toilets		Municipal Running Cost	PO_MUN	Good Governance and Compliance	102 000	104 040	106 121
Property Services		Research and Development	PO_0134	Good Governance and Compliance	106 590	108 722	110 896
Property Services		Administrative Strategy and Planning	PO_0138	Dignified Living	53 295	54 361	55 448
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	115 279	117 585	119 937
Property Services		Municipal Properties	PO_0124	Valley of Possibility	2 046 836	2 087 773	2 129 528
Property Services		Rehabilitation and Beautification	PO_0107	Green and Sustainable Valley	51 000	52 020	53 060
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	21 456	22 098	22 540
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	35 952	37 032	37 772
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	827 508	852 331	869 377
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	511 512	526 856	537 394
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	25 380	26 136	26 659
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 932	1 990	2 029
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 628	5 799	5 915
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	254 160	261 789	267 025
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	186 924	192 533	196 384
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	103 596	106 701	108 835
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	792	810	826
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	108	108	110

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	49 344	50 824	51 840
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24	20	21
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 260	7 474	7 624
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	56 124	57 803	58 959
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	21 828	22 477	22 927
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 884	5 033	5 134
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	182 568	188 044	191 805
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17 028	17 534	17 885
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	232 934	246 910	261 724
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	625 038	662 540	702 293
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	11 813	12 522	13 273
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	694	736	780
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	52 753	55 918	59 273
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	281 980	298 899	316 833
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	409 503	434 073	460 118
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	11 923	12 638	13 396
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	42 008	44 528	47 200
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	44 008	46 648	49 447
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	3 356 194	3 557 566	3 771 020
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	103 020	105 080	107 182
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9 470	9 659	9 852
Property Services		Transport Assets	PO_0190	Dignified Living	281 540	293 927	306 860
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	35 028	35 728	36 443
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 440 082	6 568 884	6 700 261
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	47 411	48 359	49 326
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 140	7 283	7 428
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 040	2 081	2 122
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	18 367	18 734	19 109
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 492	2 542	2 593
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	206 040	210 161	214 364
Administrative and Corporate Support		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	2 542	2 593	2 645
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	348	353	360
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	216	224	229
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	20 400	20 808	21 224

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Town Planning, Building Regulations and Enforcement, and City Engineer		Local Economic Development:Project Implementation	PO_0122	Good Governance and Compliance	606 121	608 243	610 408
Town Planning, Building Regulations and Enforcement, and City Engineer		Risk Management	PO_0142	Good Governance and Compliance	3 020 156	3 050 559	3 081 570
Town Planning, Building Regulations and Enforcement, and City Engineer		Research and Development	PO_0134	Good Governance and Compliance	141 825	144 661	147 555
Town Planning, Building Regulations and Enforcement, and City Engineer		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	27 356	27 904	28 462
Town Planning, Building Regulations and Enforcement, and City Engineer		RnM P: Other Assets: Housing: Capital Spares	PO_0066	Dignified Living	42 535	43 386	44 253
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 472	5 636	5 749
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	120 216	123 823	126 299
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	54 072	55 700	56 814
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	67 248	69 264	70 649
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15 696	16 167	16 491
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	40 896	42 124	42 967
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16 140	16 623	16 956
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 584	4 722	4 816
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17 604	18 134	18 497
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12 996	13 383	13 650
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	828	854	871
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	29 628	30 513	31 124
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	249 624	257 111	262 254
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 568	8 828	9 004
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	4 823 310	5 112 709	5 419 472
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	1 409 145	1 493 694	1 583 316
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	259 918	275 513	292 043
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	28 838	30 568	32 402
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	17 290	18 328	19 427
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	63 620	67 437	71 483
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	296 543	314 335	333 196
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	2 882	3 055	3 238
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	175	185	196
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	67 523	71 575	75 869
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	31 389	33 272	35 268
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	219 084	232 229	246 163
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	282 136	299 064	317 007
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	12 394	13 138	13 926
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	62 852	66 623	70 621

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	223 302	236 700	250 902
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	512 249	542 984	575 563
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	22 956	24 333	25 793
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	36 122	36 845	37 582
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 509	4 600	4 692
Town Planning, Building Regulations and Enforcement, and City Engineer		Transport Assets	PO_0190	Dignified Living	24 139	25 201	26 309
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	30 600	31 212	31 836
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	830 280	846 886	863 823
Town Planning, Building Regulations and Enforcement, and City Engineer		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	10 506	10 716	10 930
Town Planning, Building Regulations and Enforcement, and City Engineer		Retirement Achievements and Awards	PO_0116	Good Governance and Compliance	6 120	6 242	6 367
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	109 851	112 048	114 289
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16 320	16 646	16 979
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 020	1 040	1 061
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 228	6 474	6 733
Town Planning, Building Regulations and Enforcement, and City Engineer		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	26 318	26 844	27 381
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 489	8 659	8 832
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 239	10 444	10 652
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 200	10 404	10 612
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15 300	15 606	15 918
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 100	5 202	5 306
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 060	3 121	3 184
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 612	10 824	11 041
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	20 400	20 808	21 224
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 020	1 040	1 061
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 429	7 577	7 729
Community Parks (including Nurseries)		Environmental:Nursery	PO_0109	Green and Sustainable Valley	112 200	114 444	116 733
Community Parks (including Nurseries)		RnM P: Community Assets: Community Facilities: Parks: External Facili	PO_0060	Dignified Living	83 640	85 313	87 019
Community Parks (including Nurseries)		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	599 832	611 831	624 068
Community Parks (including Nurseries)		RnM C: Other Assets: Operational Buildings: Municipal Offices: Building	PO_0056	Good Governance and Compliance	741 825	756 661	771 794
Community Parks (including Nurseries)		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	1 030 200	1 050 804	1 071 820
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	600	614	626
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	81 744	84 200	85 884
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	74 664	76 899	78 437
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	366 588	377 585	385 137

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Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	548 736	565 193	576 497
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9 288	9 564	9 755
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 380	1 423	1 451
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 504	6 694	6 828
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	816	844	861
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	276	287	293
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	59 928	61 730	62 964
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 324	6 511	6 641
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24 228	24 960	25 459
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	361 116	371 952	379 391
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	177 912	183 244	186 909
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	36 396	37 487	38 236
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	996	1 023	1 043
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 644	4 780	4 876
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	41 676	42 924	43 782
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	1 804 541	1 912 814	2 027 583
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	560 523	594 155	629 804
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	107 690	114 151	121 000
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	156 294	165 672	175 612
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	6 524	6 916	7 331
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	672 608	712 965	755 743
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	720 159	763 369	809 171
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	731 975	775 893	822 447
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	328 952	348 689	369 610
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	40 677	43 117	45 704
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	94 166	99 816	105 805
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	9 831 538	10 421 430	11 046 716
Community Parks (including Nurseries)		STELLENBOSCH PARK WARDENS	EPWP008	Dignified Living	621 271	621 271	621 271
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	244 800	249 696	254 690
Community Parks (including Nurseries)		Transport Assets	PO_0190	Dignified Living	1 577 962	1 647 392	1 719 878
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	115 155	117 458	119 807
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	30 600	31 212	31 836
Community Parks (including Nurseries)		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	153 000	156 060	159 181
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	510	520	531

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 020	1 040	1 061
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	48 806	49 782	50 778
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15 300	15 606	15 918
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15 300	15 606	15 918
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	47 604	49 503	51 483
Community Parks (including Nurseries)		Environmental:Nursery	PO_0109	Green and Sustainable Valley	71 400	72 828	74 285
Community Parks (including Nurseries)		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	6 120	6 242	6 367
Community Parks (including Nurseries)		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	87 012	88 755	90 531
Community Parks (including Nurseries)		RnM C: Transport Assets	PO_0058	Good Governance and Compliance	2 100	2 143	2 186
Community Parks (including Nurseries)		RnM C: Other Assets: Operational Buildings: Municipal Offices: Building	PO_0056	Good Governance and Compliance	537 331	548 078	559 039
Community Parks (including Nurseries)		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	918 000	936 360	955 087
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14 676	15 117	15 419
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 964	6 143	6 266
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	28 200	29 048	29 629
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	12	13
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	12	13
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	402 071	426 195	451 766
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	176 329	186 909	198 123
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	26 555	28 148	29 837
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	34 822	36 912	39 126
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	1 454	1 541	1 633
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	209 228	221 781	235 088
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	268 996	285 135	302 243
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	128 770	136 496	144 686
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	29 335	31 096	32 961
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	2 138 664	2 266 984	2 403 003
Community Parks (including Nurseries)		IG : PARKS FHK MAINTENANCE & CLEANING	EPWP005	Dignified Living	199 980	199 980	199 980
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	153 000	156 060	159 181
Community Parks (including Nurseries)		Transport Assets	PO_0190	Dignified Living	385 725	402 697	420 416
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	41 507	42 337	43 184
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	102 000	104 040	106 121
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	20 580	21 406	22 263
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	191 948	203 465	215 673
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	5 913	6 268	6 644

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Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	4 254 212	4 509 464	4 780 032
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	16 637	17 636	18 694
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	140 199	148 611	157 527
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	346	367	389
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	83 053	88 036	93 318
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	15 701	16 643	17 642
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	1 103 685	1 169 906	1 240 101
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	29 838	31 628	33 526
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 283	4 369	4 456
Human Resources		Transport Assets	PO_0190	Dignified Living	9 783	10 214	10 663
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	107 100	109 242	111 427
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 780	7 045	7 327
Community Parks (including Nurseries)		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	8 922	9 100	9 282
Community Parks (including Nurseries)		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	28 560	29 131	29 714
Community Parks (including Nurseries)		RnM C: Other Assets: Operational Buildings: Municipal Offices: Building	PO_0056	Good Governance and Compliance	153 000	156 060	159 181
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 960	7 172	7 316
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 860	1 913	1 951
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 400	5 560	5 672
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12 768	13 154	13 417
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	360	365	372
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	322 665	342 025	362 547
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	86 438	91 624	97 121
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	8 857	9 388	9 951
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	15 932	16 888	17 902
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	527	559	592
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	108 827	115 357	122 278
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	109 512	116 083	123 047
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	79 551	84 324	89 384
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	15 701	16 643	17 642
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	364 231	386 085	409 250
Community Parks (including Nurseries)		ORNAMENTAL HORTICULTURE	EPWP018	Dignified Living	671 933	671 933	671 933
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	122 400	124 848	127 345
Community Parks (including Nurseries)		Transport Assets	PO_0190	Dignified Living	2 007	2 095	2 187
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	71 400	72 828	74 285

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	35 700	36 414	37 142
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 072	6 259	6 384
Housing		Feasibility Studies	PO_0140	Good Governance and Compliance	267	273	278
Housing		Research and Development	PO_0134	Good Governance and Compliance	236 091	240 813	245 629
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 472	8 722	8 896
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13 164	13 562	13 834
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	106 152	109 337	111 524
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	19 944	20 541	20 952
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	84	88	90
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	942 432	970 706	990 120
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	372 012	383 173	390 837
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 764	4 912	5 010
Housing		Employee related Cost	PO_0149	Good Governance and Compliance	383 566	406 580	430 975
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 502	10 712	10 926
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 650	2 703	2 757
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	58 500	58 992	60 000
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	21 224	21 649	22 082
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 122	2 164	2 207
Housing		Human Settlement Development Grant	PO_0166	Dignified Living	6 000 000	53 250 000	56 000 000
Municipal Manager, Town Secretary and Chief Executive		RnM P: Furniture and Office Equipment	PO_0064	Good Governance and Compliance	5 592	5 702	5 816
Municipal Manager, Town Secretary and Chief Executive		Human Resource Management	PO_0118	Good Governance and Compliance	121 352	123 780	126 255
Municipal Manager, Town Secretary and Chief Executive		Municipal Running Cost	PO_MUN	Good Governance and Compliance	408	417	425
Municipal Manager, Town Secretary and Chief Executive		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 060	3 155	3 219
Municipal Manager, Town Secretary and Chief Executive		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9 744	10 040	10 240
Municipal Manager, Town Secretary and Chief Executive		Municipal Running Cost	PO_MUN	Good Governance and Compliance	18 528	19 082	19 464
Municipal Manager, Town Secretary and Chief Executive		Municipal Running Cost	PO_MUN	Good Governance and Compliance	20 244	20 848	21 265
Municipal Manager, Town Secretary and Chief Executive		Employee related Cost	PO_0149	Good Governance and Compliance	5 526	5 858	6 209
Municipal Manager, Town Secretary and Chief Executive		Employee related Cost	PO_0149	Good Governance and Compliance	190 210	201 623	213 720
Municipal Manager, Town Secretary and Chief Executive		Employee related Cost	PO_0149	Good Governance and Compliance	28 055	29 739	31 523
Municipal Manager, Town Secretary and Chief Executive		Employee related Cost	PO_0149	Good Governance and Compliance	35 316	37 435	39 682
Municipal Manager, Town Secretary and Chief Executive		Employee related Cost	PO_0149	Good Governance and Compliance	324	343	364
Municipal Manager, Town Secretary and Chief Executive		Employee related Cost	PO_0149	Good Governance and Compliance	167 268	177 304	187 942
Municipal Manager, Town Secretary and Chief Executive		Employee related Cost	PO_0149	Good Governance and Compliance	17 514	18 565	19 679
Municipal Manager, Town Secretary and Chief Executive		Employee related Cost	PO_0149	Good Governance and Compliance	111 696	118 398	125 502

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Municipal Manager, Town Secretary and Chief Executive		Employee related Cost	PO_0149	Good Governance and Compliance	14 674	15 554	16 487
Municipal Manager, Town Secretary and Chief Executive		Employee related Cost	PO_0149	Good Governance and Compliance	7 784	8 251	8 746
Municipal Manager, Town Secretary and Chief Executive		Employee related Cost	PO_0149	Good Governance and Compliance	14 011	14 852	15 743
Municipal Manager, Town Secretary and Chief Executive		Employee related Cost	PO_0149	Good Governance and Compliance	745 530	790 262	837 677
Municipal Manager, Town Secretary and Chief Executive		Employee related Cost	PO_0149	Good Governance and Compliance	1 823 217	1 932 610	2 048 567
Municipal Manager, Town Secretary and Chief Executive		Employee related Cost	PO_0149	Good Governance and Compliance	339 397	359 761	381 347
Municipal Manager, Town Secretary and Chief Executive		Employee related Cost	PO_0149	Good Governance and Compliance	28 838	30 568	32 402
Municipal Manager, Town Secretary and Chief Executive		Employee related Cost	PO_0149	Good Governance and Compliance	151 776	160 883	170 536
Municipal Manager, Town Secretary and Chief Executive		Employee related Cost	PO_0149	Good Governance and Compliance	22 312	23 650	25 069
Municipal Manager, Town Secretary and Chief Executive		Employee related Cost	PO_0149	Good Governance and Compliance	51 756	54 861	58 153
Municipal Manager, Town Secretary and Chief Executive		Employee related Cost	PO_0149	Good Governance and Compliance	343 506	364 117	385 964
Municipal Manager, Town Secretary and Chief Executive		Employee related Cost	PO_0149	Good Governance and Compliance	2 693	2 855	3 026
Municipal Manager, Town Secretary and Chief Executive		Employee related Cost	PO_0149	Good Governance and Compliance	164	174	184
Municipal Manager, Town Secretary and Chief Executive		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 000	10 600	11 660
Municipal Manager, Town Secretary and Chief Executive		Municipal Running Cost	PO_MUN	Good Governance and Compliance	50 000	53 000	56 180
Municipal Manager, Town Secretary and Chief Executive		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 592	6 724	6 859
Municipal Manager, Town Secretary and Chief Executive		Transport Assets	PO_0190	Dignified Living	3 137	3 275	3 419
Municipal Manager, Town Secretary and Chief Executive		Municipal Running Cost	PO_MUN	Good Governance and Compliance	123 420	125 888	128 406
Municipal Manager, Town Secretary and Chief Executive		Municipal Running Cost	PO_MUN	Good Governance and Compliance	60 000	63 600	67 416
Municipal Manager, Town Secretary and Chief Executive		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15 000	15 300	15 606
Municipal Manager, Town Secretary and Chief Executive		Municipal Running Cost	PO_MUN	Good Governance and Compliance	30 600	31 212	31 836
Municipal Manager, Town Secretary and Chief Executive		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 080	4 162	4 245
Municipal Manager, Town Secretary and Chief Executive		Municipal Running Cost	PO_MUN	Good Governance and Compliance	20 000	21 200	22 472
Municipal Manager, Town Secretary and Chief Executive		Municipal Running Cost	PO_MUN	Good Governance and Compliance	50 000	55 000	60 000
Municipal Manager, Town Secretary and Chief Executive		Municipal Running Cost	PO_MUN	Good Governance and Compliance	53 060	54 122	55 204
Municipal Manager, Town Secretary and Chief Executive		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 060	3 121	3 184
Municipal Manager, Town Secretary and Chief Executive		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 020	1 040	1 061
Municipal Manager, Town Secretary and Chief Executive		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24 638	25 131	25 633
Municipal Manager, Town Secretary and Chief Executive		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	60 000	63 600	67 416
Municipal Manager, Town Secretary and Chief Executive		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 000	5 300	5 618
Municipal Manager, Town Secretary and Chief Executive		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	1 632	1 665	1 698
Municipal Manager, Town Secretary and Chief Executive		Retirement Achievements and Awards	PO_0116	Good Governance and Compliance	3 060	3 121	3 184
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 099	3 161	3 224
Police Forces, Traffic and Street Parking Control		Transport Assets	PO_0190	Dignified Living	532	556	580

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	25 500	26 010	26 530
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	72 971	74 430	75 919
Property Services		Occupational Health and Safety	PO_0125	Good Governance and Compliance	106 590	108 722	110 896
Property Services		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	10 114	10 317	10 523
Property Services		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	25 500	26 010	26 530
Property Services		RnM C: Other Assets: Operational Buildings: Municipal Offices: Building	PO_0056	Good Governance and Compliance	5 320 391	5 426 799	5 535 335
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	109 632	112 924	115 182
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	906 924	934 127	952 810
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	48	50	51
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	131 184	135 118	137 820
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 444 336	3 547 664	3 618 617
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 872	1 931	1 970
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12 180	12 549	12 800
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 808	2 893	2 951
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	19 044	19 616	20 008
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 184	8 434	8 602
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17 184	17 699	18 053
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	133 980	137 998	140 758
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	686 436	707 026	721 166
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	924	954	973
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 860	1 916	1 954
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	804	822	838
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 308	7 527	7 677
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	12	13
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	28 092	28 929	29 508
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 592	8 852	9 029
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	239 472	246 651	251 585
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24	24	24
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	197 928	203 870	207 948
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 540	6 737	6 872
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13 836	14 245	14 530
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	52 164	53 729	54 804
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	900 444	927 459	946 008
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	379 236	390 611	398 424

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 284	1 322	1 348
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	528	546	557
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	18 372	18 921	19 299
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 488	4 628	4 720
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	146 640	151 041	154 062
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	513 624	544 441	577 108
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	717 665	760 725	806 369
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	41 309	43 788	46 415
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	2 235	2 370	2 512
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	62 167	65 897	69 851
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	79 420	84 185	89 237
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	107 287	113 724	120 548
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	332 258	352 193	373 325
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	4 126 511	4 374 101	4 636 548
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	66 300	67 626	68 979
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	30 600	31 212	31 836
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	71 400	72 828	74 285
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 436	8 778	9 129
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 020 000	1 040 400	1 061 208
Fleet Management		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	61 200	62 424	63 672
Fleet Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	876	903	921
Fleet Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	123 984	127 704	130 258
Fleet Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	120	129	132
Fleet Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	36 360	37 445	38 194
Fleet Management		Employee related Cost	PO_0149	Good Governance and Compliance	717 096	760 122	805 730
Fleet Management		Employee related Cost	PO_0149	Good Governance and Compliance	3 053	3 237	3 431
Fleet Management		Employee related Cost	PO_0149	Good Governance and Compliance	53 967	57 205	60 637
Fleet Management		Employee related Cost	PO_0149	Good Governance and Compliance	180	191	202
Fleet Management		Employee related Cost	PO_0149	Good Governance and Compliance	10 805	11 454	12 141
Fleet Management		Employee related Cost	PO_0149	Good Governance and Compliance	40 175	42 585	45 141
Fleet Management		Employee related Cost	PO_0149	Good Governance and Compliance	124 721	132 204	140 137
Fleet Management		Employee related Cost	PO_0149	Good Governance and Compliance	2 956	3 134	3 322
Fleet Management		Transport Assets	PO_0190	Dignified Living	34 500	36 018	37 603
Fleet Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	612 000	624 240	636 725

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Fleet Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 004	5 200	5 408
Fleet Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 064 124	1 085 407	1 107 115
Corporate Wide Strategic Planning (IDPs, LEDs)		Capacity Building Unemployed	PO_0083	Valley of Possibility	500 000	550 000	600 000
Corporate Wide Strategic Planning (IDPs, LEDs)		Local Economic Development:Project Implementation	PO_0122	Good Governance and Compliance	40 800	41 616	42 448
Corporate Wide Strategic Planning (IDPs, LEDs)		Research and Development	PO_0134	Good Governance and Compliance	1 565 108	811 014	859 675
Corporate Wide Strategic Planning (IDPs, LEDs)		Local Economic Development:Project Implementation	PO_0122	Good Governance and Compliance	15 606	15 918	16 236
Corporate Wide Strategic Planning (IDPs, LEDs)		Festival of Lights	PO_0115	Valley of Possibility	2 529 584	2 580 176	2 631 779
Corporate Wide Strategic Planning (IDPs, LEDs)		Local Economic Development:Project Implementation	PO_0122	Good Governance and Compliance	114 444	125 888	138 477
Corporate Wide Strategic Planning (IDPs, LEDs)		Local Economic Development:Project Implementation	PO_0122	Good Governance and Compliance	100 000	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	80 000	88 000	96 800
Corporate Wide Strategic Planning (IDPs, LEDs)		RnM C: Other Assets: Operational Buildings: Municipal Offices: Building	PO_0056	Good Governance and Compliance	636 000	648 720	661 694
Corporate Wide Strategic Planning (IDPs, LEDs)		Local Economic Development:Public Participation	PO_0123	Good Governance and Compliance	10 930	11 149	11 372
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	71 040	73 177	74 640
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	25 416	26 182	26 705
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24 348	25 074	25 575
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 680	7 910	8 068
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	555 396	572 063	583 505
Corporate Wide Strategic Planning (IDPs, LEDs)		Employee related Cost	PO_0149	Good Governance and Compliance	1 887 411	2 000 656	2 120 695
Corporate Wide Strategic Planning (IDPs, LEDs)		IG : ECONOMIC DEVELOPMENT PLANNING	EPWP022	Dignified Living	994 567	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		Employee related Cost	PO_0149	Good Governance and Compliance	40 133	42 541	45 094
Corporate Wide Strategic Planning (IDPs, LEDs)		Employee related Cost	PO_0149	Good Governance and Compliance	164 482	174 351	184 812
Corporate Wide Strategic Planning (IDPs, LEDs)		Employee related Cost	PO_0149	Good Governance and Compliance	142 028	150 550	159 583
Corporate Wide Strategic Planning (IDPs, LEDs)		Employee related Cost	PO_0149	Good Governance and Compliance	1 339	1 419	1 504
Corporate Wide Strategic Planning (IDPs, LEDs)		Employee related Cost	PO_0149	Good Governance and Compliance	28 432	30 138	31 947
Corporate Wide Strategic Planning (IDPs, LEDs)		Employee related Cost	PO_0149	Good Governance and Compliance	102 261	108 397	114 901
Corporate Wide Strategic Planning (IDPs, LEDs)		Employee related Cost	PO_0149	Good Governance and Compliance	328 247	347 942	368 818
Corporate Wide Strategic Planning (IDPs, LEDs)		Employee related Cost	PO_0149	Good Governance and Compliance	10 607	11 244	11 918
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	44 895	45 793	46 709
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 226	5 331	5 438
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15 229	15 533	15 844
Corporate Wide Strategic Planning (IDPs, LEDs)		Transport Assets	PO_0190	Dignified Living	55 885	58 344	60 912
Corporate Wide Strategic Planning (IDPs, LEDs)		Budget Road Show Public Participation	PO_0082	Good Governance and Compliance	304 681	310 775	316 990
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	58 424	59 592	60 784
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16 956	17 630	18 335

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 137 592	1 160 344	1 183 551
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 060 351	1 081 558	1 103 189
Corporate Wide Strategic Planning (IDPs, LEDs)		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	54 101	55 183	56 286
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11 939	12 178	12 421
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	20 808	21 224	21 649
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 649	2 702	2 756
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 120	6 242	6 367
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 530	1 561	1 592
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	20 400	20 808	21 224
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 060	3 121	3 184
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 200	10 404	10 612
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11 907	12 146	12 389
Corporate Wide Strategic Planning (IDPs, LEDs)		Funding of External Bodies Performing Municipal Functions	PO_0162	Valley of Possibility	8 582 780	9 238 230	9 893 680
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	816	841	857
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13 728	14 144	14 427
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 452	1 492	1 522
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 788	1 847	1 884
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 956	5 111	5 213
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	133 388	-	-
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	88 741	-	-
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	5 526	-	-
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	112 159	118 889	126 022
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	4 470	4 738	5 022
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	41 578	-	-
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	766 949	-	-
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	357	364	371
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 020	1 040	1 061
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 060	3 121	3 184
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 635	3 708	3 782
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 640	5 870	6 105
Libraries and Archives		RnM C: Other Assets: Operational Buildings: Municipal Offices: Building	PO_0056	Good Governance and Compliance	1 298 460	-	-
Libraries and Archives		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	6 477	6 607	6 739
Libraries and Archives		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	4 000	-	-
Libraries and Archives		Community Development:Library Programmes	PO_0094	Valley of Possibility	15 606	15 918	16 236

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Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	756	779	795
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 228	3 322	3 389
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 568	2 646	2 699
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 616	2 689	2 743
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	47 916	49 349	50 336
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	41 808	43 059	43 920
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	23 196	23 888	24 366
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	75 852	78 128	79 690
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	527 858	-	-
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	465 208	-	-
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	27 580	-	-
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	13 255	-	-
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	324	-	-
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	264 143	-	-
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15 975	-	-
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	14 674	-	-
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	283 982	301 021	319 082
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	3 086 510	-	-
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13 464	13 733	14 008
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 218	2 759	2 814
Libraries and Archives		Transport Assets	PO_0190	Dignified Living	137 215	143 252	149 555
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	20 000	10 404	10 612
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	61 200	-	-
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 060	3 121	3 184
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 020	1 040	1 061
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 000	1 561	1 592
Libraries and Archives		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	15 000	1 040	1 061
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 270	7 415	7 563
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 896	1 950	1 989
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13 032	13 426	13 694
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 340	2 416	2 464
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 188	1 219	1 244
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	15	15
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13 908	14 328	14 614

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	118 989	-	-
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	37 547	-	-
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	8 277	-	-
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	55 097	-	-
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	684 156	-	-
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12 000	7 803	7 959
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17 340	17 687	18 041
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 060	3 121	3 184
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 100	5 202	5 306
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 612	6 816	6 952
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 472	5 633	5 745
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 252	6 441	6 570
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	432	445	454
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 316	8 563	8 735
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24 240	24 969	25 468
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	222 514	-	-
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	134 106	-	-
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	11 040	-	-
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	103 019	-	-
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	1 134 855	-	-
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 000	345	352
Libraries and Archives		Transport Assets	PO_0190	Dignified Living	904	944	985
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 140	7 283	7 428
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	264	267	272
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	312	321	327
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12 480	12 849	13 106
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 000	1 040	1 061
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	510	520	531
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	510	520	531
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 020	1 040	1 061
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	510	520	531
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 530	1 561	1 592
Libraries and Archives		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	28 560	29 131	29 714
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 160	8 323	8 490

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13 572	14 110	14 674
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 480	3 621	3 766
Libraries and Archives		Municipal Properties	PO_0124	Valley of Possibility	5 000	800	-
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	456	464	474
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	504	517	527
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	60	60	61
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12 516	12 890	13 148
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	39 756	40 943	41 761
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	25 428	26 188	26 712
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	88 500	-	-
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	81 822	-	-
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	13 791	-	-
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	97 571	-	-
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	14 674	-	-
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	1 069 157	-	-
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 214	1 238	1 263
Libraries and Archives		Transport Assets	PO_0190	Dignified Living	28 584	29 842	31 155
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 000	1 040	1 061
Libraries and Archives		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	2 000	1 040	1 061
Libraries and Archives		Municipal Properties	PO_0124	Valley of Possibility	2 000	520	531
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 552	3 664	3 738
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16 476	16 971	17 311
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 652	5 820	5 937
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 088	5 238	5 343
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 548	1 600	1 632
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12 192	12 562	12 813
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15 912	16 387	16 715
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	122 583	129 938	137 734
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	113 722	-	-
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	46 494	-	-
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	8 277	-	-
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	52 449	-	-
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	14 674	-	-
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	653 903	-	-

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Libraries and Archives		RnM P: Community Assets: Community Facilities: Libraries: Buildings	PO_0074	Dignified Living	6 000	3 135	3 197
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 000	5 906	6 024
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15 000	10 404	10 612
Libraries and Archives		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	1 020	1 040	1 061
Legal Services		Administrative Strategy and Planning	PO_0138	Dignified Living	5 421 678	5 530 112	5 640 714
Legal Services		Employee related Cost	PO_0149	Good Governance and Compliance	254 039	269 281	285 438
Legal Services		Employee related Cost	PO_0149	Good Governance and Compliance	2 956	3 134	3 322
Legal Services		Employee related Cost	PO_0149	Good Governance and Compliance	70 099	74 305	78 764
Legal Services		Employee related Cost	PO_0149	Good Governance and Compliance	22 006	23 326	24 726
Legal Services		Employee related Cost	PO_0149	Good Governance and Compliance	180	191	202
Legal Services		Employee related Cost	PO_0149	Good Governance and Compliance	109 919	116 514	123 505
Legal Services		Employee related Cost	PO_0149	Good Governance and Compliance	219 084	232 229	246 163
Legal Services		Employee related Cost	PO_0149	Good Governance and Compliance	21 152	22 421	23 766
Legal Services		Employee related Cost	PO_0149	Good Governance and Compliance	1 460 677	1 548 318	1 641 217
Civil Defence		LAW ENFORCEMENT AND RELATED SERVICES	EPWP062	Dignified Living	4 303 570	4 303 570	4 303 570
Civil Defence		Municipal Properties	PO_0124	Valley of Possibility	2 946	3 005	3 065
Civil Defence		Safety and Security	PO_0188	Safe Valley	60 000 000	61 200 000	62 424 000
Civil Defence		Animal Care	PO_0131	Safe Valley	100 000	120 000	150 000
Civil Defence		CSF: Protection Services	PO_0187	Safe Valley	56 100	57 222	58 366
Civil Defence		RnM P: Furniture and Office Equipment	PO_0055	Good Governance and Compliance	47 768	48 723	49 697
Civil Defence		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	4 224	4 308	4 394
Civil Defence		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	1 591 908	1 623 742	1 656 217
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	97 944	100 884	102 902
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 018 752	1 049 310	1 070 296
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24	26	27
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 852	7 058	7 199
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	744 156	766 485	781 814
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	12	13
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	415 884	428 366	436 934
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	21 588	22 238	22 683
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	384	399	407
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 968	5 112	5 214
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	12	13
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9 600	9 890	10 088

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Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	29 772	30 662	31 275
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 616	2 697	2 751
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	33 948	34 969	35 668
Civil Defence		Employee related Cost: Protection Services	PO_0189	Safe Valley	21 505 294	22 795 611	24 163 348
Civil Defence		Employee related Cost: Protection Services	PO_0189	Safe Valley	231 315	245 194	259 905
Civil Defence		Employee related Cost: Protection Services	PO_0189	Safe Valley	109 854	116 445	123 432
Civil Defence		Employee related Cost: Protection Services	PO_0189	Safe Valley	153 722	162 945	172 722
Civil Defence		Employee related Cost: Protection Services	PO_0189	Safe Valley	1 873 612	1 986 029	2 105 190
Civil Defence		Employee related Cost: Protection Services	PO_0189	Safe Valley	8 404 568	8 908 842	9 443 372
Civil Defence		Employee related Cost: Protection Services	PO_0189	Safe Valley	1 773 113	1 879 500	1 992 270
Civil Defence		Employee related Cost: Protection Services	PO_0189	Safe Valley	499 719	529 702	561 485
Civil Defence		Employee related Cost: Protection Services	PO_0189	Safe Valley	10 813	11 462	12 149
Civil Defence		Employee related Cost: Protection Services	PO_0189	Safe Valley	346 605	367 402	389 446
Civil Defence		Employee related Cost: Protection Services	PO_0189	Safe Valley	2 776 584	2 943 179	3 119 770
Civil Defence		Employee related Cost: Protection Services	PO_0189	Safe Valley	16 001 859	16 241 970	16 496 489
Civil Defence		Employee related Cost: Protection Services	PO_0189	Safe Valley	182 925	193 901	205 535
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	204 000	208 080	212 242
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	356 795	363 931	371 209
Civil Defence		Transport Assets	PO_0190	Dignified Living	2 863 731	2 989 735	3 121 284
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	81 600	83 232	84 897
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	109 366	111 554	113 785
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 200	10 404	10 612
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 300 000	3 500 000	3 700 000
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 060	3 121	3 184
Civil Defence		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	30 600	31 212	31 836
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 060	3 121	3 184
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 123	2 165	2 208
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 100	5 202	5 306
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11 661	11 894	12 132
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 600 000	1 632 000	1 664 640
Civil Defence		Reservist Law Enforcement Officers	PO_0130	Safe Valley	50 000	51 000	52 020
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	22 440	22 889	23 347
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 729 811	1 807 652	1 852 843
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	63 300	65 832	68 465

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Community Parks (including Nurseries)		EPWP JONKERSHOEK PICNIC SITE ACTIVITY FACILITATOR	EPWP060	Dignified Living	239 976		
Community Parks (including Nurseries)		RnM C: Other Assets: Operational Buildings: Municipal Offices: Building	PO_0056	Good Governance and Compliance	95 000	100 000	110 000
Community Parks (including Nurseries)		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	27 000	-	-
Community Parks (including Nurseries)		Environmental: Catchment and Forestry	PO_0105	Green and Sustainable Valley	230 000	234 600	239 292
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 696	6 896	7 034
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 704	1 751	1 786
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 068	1 103	1 125
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	624	638	650
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 556	5 718	5 832
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17 664	18 193	18 557
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	312	321	327
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	12	13
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	31 822	33 732	35 755
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	18 678	19 799	20 987
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	2 956	3 134	3 322
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	2 763	2 928	3 104
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	168	178	189
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	14 737	15 622	16 559
Community Parks (including Nurseries)		EPWP JONKERSHOEK PICNIC SITE ACTIVITY FACILITATOR	EPWP066	Dignified Living	239 976	239 976	239 976
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	57 609	61 066	64 730
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	174 767	185 252	196 368
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	51 000	52 020	53 060
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	33 558	34 229	34 914
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	153 000	156 060	159 181
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	20 400	20 808	21 224
Nature Conservation		Environmental: Catchment and Forestry	PO_0105	Green and Sustainable Valley	255 000	260 100	265 302
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	192	198	202
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12 648	13 025	13 286
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	339 324	349 508	356 499
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 880	6 060	6 181
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17 340	17 865	18 223
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 136	2 194	2 238
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 496	5 662	5 775
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	840	865	882

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 344	1 379	1 406
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 308	4 437	4 525
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 992	2 049	2 090
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14 328	14 755	15 050
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 004	5 156	5 259
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	336	344	351
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	564	577	589
Nature Conservation		Employee related Cost	PO_0149	Good Governance and Compliance	94 947	100 644	106 682
Nature Conservation		Employee related Cost	PO_0149	Good Governance and Compliance	8 245	8 740	9 264
Nature Conservation		Employee related Cost	PO_0149	Good Governance and Compliance	8 230	8 724	9 248
Nature Conservation		Employee related Cost	PO_0149	Good Governance and Compliance	527	559	592
Nature Conservation		Employee related Cost	PO_0149	Good Governance and Compliance	39 547	41 919	44 435
Nature Conservation		Employee related Cost	PO_0149	Good Governance and Compliance	91 240	96 714	102 517
Nature Conservation		Employee related Cost	PO_0149	Good Governance and Compliance	41 086	43 551	46 164
Nature Conservation		Employee related Cost	PO_0149	Good Governance and Compliance	494 039	523 681	555 102
Nature Conservation		Urban Forestry	EPWP038	Dignified Living	439 956	439 956	439 956
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 792	5 907	6 026
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 632	1 665	1 698
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 020	1 040	1 061
Nature Conservation		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	64 260	65 545	66 856
Governance Function		Procurement Reforms and Fighting Corruption	PO_0128	Good Governance and Compliance	50 938	51 957	52 996
Governance Function		Risk Management	PO_0142	Good Governance and Compliance	131 580	134 212	136 896
Governance Function		Risk Management	PO_0142	Good Governance and Compliance	306 000	312 120	318 362
Governance Function		Risk Management	PO_0142	Good Governance and Compliance	1 200 000	1 272 000	1 348 320
Governance Function		Municipal Running Cost	PO_MUN	Good Governance and Compliance	36	40	41
Governance Function		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 188	1 224	1 248
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	11 040	11 702	12 404
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	369 803	391 991	415 511
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	167 319	177 358	188 000
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	49 852	52 843	56 013
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	650	689	730
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	873 482	925 891	981 445
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	265 089	280 994	297 854
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	29 335	31 096	32 961

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	146 803	155 611	164 948
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	1 725 643	1 829 182	1 938 932
Governance Function		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 240	4 325	4 411
Governance Function		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 120	6 242	6 367
Governance Function		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 200	10 404	10 612
Governance Function		Municipal Running Cost	PO_MUN	Good Governance and Compliance	40 800	41 616	42 448
Information Technology		RnM C: Information and Communication Infrastructure: Capital Spares	PO_0008	Dignified Living	106 590	108 722	110 896
Information Technology		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	141 722	144 556	147 447
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	210 960	217 294	221 640
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	171 300	176 440	179 969
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 448	8 702	8 876
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	150 336	154 840	157 937
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 717 464	4 858 992	4 956 172
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	23 784	24 492	24 981
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 640	2 717	2 771
Information Technology		Employee related Cost	PO_0149	Good Governance and Compliance	1 317 565	1 396 619	1 480 416
Information Technology		Employee related Cost	PO_0149	Good Governance and Compliance	32 454	34 401	36 465
Information Technology		Employee related Cost	PO_0149	Good Governance and Compliance	114 124	120 972	128 230
Information Technology		Employee related Cost	PO_0149	Good Governance and Compliance	566 013	599 974	635 973
Information Technology		Employee related Cost	PO_0149	Good Governance and Compliance	1 722	1 825	1 935
Information Technology		Employee related Cost	PO_0149	Good Governance and Compliance	223 513	236 923	251 139
Information Technology		Employee related Cost	PO_0149	Good Governance and Compliance	526 551	558 144	591 633
Information Technology		Employee related Cost	PO_0149	Good Governance and Compliance	608 964	645 502	684 232
Information Technology		Employee related Cost	PO_0149	Good Governance and Compliance	871 306	923 585	979 000
Information Technology		Employee related Cost	PO_0149	Good Governance and Compliance	62 779	66 545	70 538
Information Technology		Employee related Cost	PO_0149	Good Governance and Compliance	76 471	81 060	85 923
Information Technology		Employee related Cost	PO_0149	Good Governance and Compliance	7 575 973	8 030 532	8 512 364
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 082	5 183	5 287
Information Technology		Transport Assets	PO_0190	Dignified Living	16 189	16 901	17 644
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	26 520	27 050	27 591
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	29 864	30 461	31 070
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 060	3 121	3 184
Information Technology		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	5 202	5 306	5 412
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 088	2 168	2 255

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	520 200	530 604	541 216
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17 881 168	18 238 792	18 603 567
Information Technology		Website Development and Maintenance	PO_0148	Good Governance and Compliance	490 205	500 009	510 009
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 125 957	6 248 476	6 373 445
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 264 000	3 329 280	3 395 866
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 856 000	2 913 120	2 971 382
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	51 000	52 020	53 060
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	131 227	133 852	136 529
Informal Settlements		Management of Informal Settlements	EPWP054	Dignified Living	189 848	189 848	189 848
Informal Settlements		Feasibility Studies	PO_0140	Good Governance and Compliance	58 510	59 680	60 874
Informal Settlements		Feasibility Studies	PO_0140	Good Governance and Compliance	72 884	74 342	75 829
Informal Settlements		Research and Development	PO_0134	Good Governance and Compliance	73 901	75 379	76 887
Informal Settlements		RnM C: Other Assets: Operational Buildings: Municipal Offices: Building	PO_0056	Good Governance and Compliance	1 787 028	1 822 768	1 859 224
Informal Settlements		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	10 200	10 404	10 612
Informal Settlements		Informal Settlements	PO_0146	Dignified Living	4 150 000	4 303 000	4 459 060
Informal Settlements		Occupational Health and Safety	PO_0125	Good Governance and Compliance	5 680	5 794	5 910
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	348	353	360
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	46 632	48 037	48 998
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	243 132	250 432	255 440
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	188 820	194 490	198 379
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	107 808	111 048	113 269
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 316	8 566	8 738
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	108	109	112
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	333 960	343 983	350 863
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	144	148	151
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	71 388	73 534	75 004
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13 812	14 222	14 506
Informal Settlements		Employee related Cost	PO_0149	Good Governance and Compliance	3 407 479	3 611 928	3 828 644
Informal Settlements		Employee related Cost	PO_0149	Good Governance and Compliance	3 114	3 301	3 499
Informal Settlements		Employee related Cost	PO_0149	Good Governance and Compliance	185 756	196 902	208 716
Informal Settlements		Employee related Cost	PO_0149	Good Governance and Compliance	47 089	49 914	52 909
Informal Settlements		Employee related Cost	PO_0149	Good Governance and Compliance	219 084	232 229	246 163
Informal Settlements		Employee related Cost	PO_0149	Good Governance and Compliance	272 055	288 379	305 681
Informal Settlements		Employee related Cost	PO_0149	Good Governance and Compliance	344 431	365 096	387 002

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Informal Settlements		Employee related Cost	PO_0149	Good Governance and Compliance	177 359	188 000	199 280
Informal Settlements		Employee related Cost	PO_0149	Good Governance and Compliance	1 208	1 280	1 357
Informal Settlements		Employee related Cost	PO_0149	Good Governance and Compliance	54 681	57 962	61 440
Informal Settlements		Employee related Cost	PO_0149	Good Governance and Compliance	230 582	244 417	259 082
Informal Settlements		Employee related Cost	PO_0149	Good Governance and Compliance	1 464 120	1 551 968	1 645 086
Informal Settlements		Employee related Cost	PO_0149	Good Governance and Compliance	23 612	25 029	26 531
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	59 421	60 610	61 822
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 210	7 355	7 502
Informal Settlements		Transport Assets	PO_0190	Dignified Living	130 675	136 424	142 427
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	30 000	30 347	30 701
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 328	8 662	9 009
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 239	7 384	7 531
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11 220	11 444	11 673
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	510	520	531
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	42 840	43 697	44 571
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	20 400	20 808	21 224
Corporate Wide Strategic Planning (IDPs, LEDs)		Public Participation Meeting	PO_0156	Good Governance and Compliance	212 000	216 240	220 565
Corporate Wide Strategic Planning (IDPs, LEDs)		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	20 400	20 808	21 224
Corporate Wide Strategic Planning (IDPs, LEDs)		IDP Planning and Revision	PO_0141	Good Governance and Compliance	463 527	472 797	482 253
Corporate Wide Strategic Planning (IDPs, LEDs)		Risk Management	PO_0142	Good Governance and Compliance	204 000	208 080	212 242
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	12	13
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	26 352	27 138	27 681
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	108	112	115
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	120	124	126
Corporate Wide Strategic Planning (IDPs, LEDs)		Employee related Cost	PO_0149	Good Governance and Compliance	499 382	529 345	561 105
Corporate Wide Strategic Planning (IDPs, LEDs)		Employee related Cost	PO_0149	Good Governance and Compliance	13 791	14 618	15 495
Corporate Wide Strategic Planning (IDPs, LEDs)		Employee related Cost	PO_0149	Good Governance and Compliance	43 262	45 858	48 610
Corporate Wide Strategic Planning (IDPs, LEDs)		Employee related Cost	PO_0149	Good Governance and Compliance	231 020	244 881	259 574
Corporate Wide Strategic Planning (IDPs, LEDs)		Employee related Cost	PO_0149	Good Governance and Compliance	10 175	10 786	11 433
Corporate Wide Strategic Planning (IDPs, LEDs)		Employee related Cost	PO_0149	Good Governance and Compliance	804	852	903
Corporate Wide Strategic Planning (IDPs, LEDs)		Employee related Cost	PO_0149	Good Governance and Compliance	229 674	243 454	258 061
Corporate Wide Strategic Planning (IDPs, LEDs)		Employee related Cost	PO_0149	Good Governance and Compliance	440 979	467 438	495 484
Corporate Wide Strategic Planning (IDPs, LEDs)		Employee related Cost	PO_0149	Good Governance and Compliance	44 008	46 648	49 447
Corporate Wide Strategic Planning (IDPs, LEDs)		Employee related Cost	PO_0149	Good Governance and Compliance	116 973	123 992	131 431

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Corporate Wide Strategic Planning (IDPs, LEDs)		Employee related Cost	PO_0149	Good Governance and Compliance	1 409 668	1 494 248	1 583 903
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	22 000	24 200	26 620
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	20 000	22 000	24 200
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	510	520	531
Corporate Wide Strategic Planning (IDPs, LEDs)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 550	2 601	2 653
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	42 876	44 157	45 040
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 688	2 772	2 828
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 016	5 164	5 267
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	41 100	42 330	43 177
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 256	8 503	8 674
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 809 408	1 863 688	1 900 961
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 069 056	1 101 133	1 123 156
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	30 432	31 348	31 975
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	60	57	58
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	42 840	44 130	45 012
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	20 556	21 175	21 598
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	62 496	64 368	65 655
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	108	108	110
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	136 008	140 084	142 886
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	461 088	474 920	484 418
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 100	5 202	5 306
Human Resources		Human Resource Management	PO_0118	Good Governance and Compliance	650 886	680 176	697 180
Human Resources		Work Integrated Learners/ Interns	PO_0119	Valley of Possibility	112 200	114 444	116 733
Human Resources		Human Resource Management	PO_0118	Good Governance and Compliance	228 316	232 882	237 540
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	120	122	124
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 160	2 220	2 264
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	204	207	211
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	1 315 538	1 394 470	1 478 139
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	41 309	43 788	46 415
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	6 285 000	6 662 100	7 061 826
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	24 676 000	26 156 560	27 725 954
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	6 116 572	6 483 566	6 872 580
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	5 852 000	6 203 120	6 575 307
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	137 989	146 268	155 044

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	741 737	786 242	833 416
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	2 415	2 560	2 714
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	25 168	26 678	28 279
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	42 811	45 380	48 102
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	736 640	780 839	827 689
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	343 459	364 067	385 911
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	47 089	49 914	52 909
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	9 160 622	9 710 259	10 292 875
Human Resources		Finance Charges	PO_0155	Good Governance and Compliance	3 158 000	3 290 000	3 422 000
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	112 200	114 444	116 733
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 161 377	4 411 059	4 675 722
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	397	405	413
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	39 743	40 538	41 349
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 306	5 412	5 520
Human Resources		Operational Cost: Skills development levy	PO_0151	Good Governance and Compliance	5 406 000	5 730 360	6 074 181
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	51 000	52 020	53 060
Human Resources		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	3 665 700	3 739 014	3 813 795
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	39 207	39 991	40 791
Human Resources		Work Integrated Learners/ Interns	PO_0119	Valley of Possibility	369 530	376 920	384 459
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	96 900	98 838	100 815
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 168 318	7 598 416	8 054 322
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	568 383	579 750	591 345
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	255 000	260 100	265 302
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	30 365	30 973	31 592
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 530	1 561	1 592
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13 770	14 045	14 326
Housing		HOUSING PIPELINE	EPWP055	Dignified Living	74 660	74 660	74 660
Housing		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	92 828	94 685	96 578
Housing		Safety and Security	PO_0188	Safe Valley	153 000	156 060	159 181
Housing		Administrative Strategy and Planning	PO_0138	Dignified Living	65 441	66 750	68 085
Housing		Title Deed Restoration Programme	PO_0092	Dignified Living	241 222	246 046	250 967
Housing		RnM C: Other Assets: Operational Buildings: Municipal Offices: Building	PO_0056	Good Governance and Compliance	6 800 000	6 936 000	7 074 720
Housing		RnM P: Other Assets: Operational Buildings: Municipal Offices: Building	PO_0200	Dignified Living	5 500 000	5 500 000	-
Housing		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	114 420	116 703	119 037

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Housing		RnM P: Furniture and Office Equipment	PO_0064	Good Governance and Compliance	163 377	166 645	169 978
Housing		Occupational Health and Safety	PO_0125	Good Governance and Compliance	15 300	15 606	15 918
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 880	2 961	3 020
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9 156	9 436	9 625
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	179 736	185 134	188 837
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 272	4 399	4 487
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 860	5 011	5 111
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	88 236	90 884	92 702
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 776	8 013	8 173
Housing		Employee related Cost	PO_0149	Good Governance and Compliance	9 322 213	9 881 546	10 474 439
Housing		IG: CLEANING OF RENTAL STOCK	EPWP009	Dignified Living	399 960	399 960	399 960
Housing		IG:RENTAL STOCK AND TRA SURVEY	EPWP010	Dignified Living	298 636	298 636	298 636
Housing		TITLE DEEDS RESTORATION PROGRAMME	EPWP024	Dignified Living	223 977	223 977	223 977
Housing		Title Deed Restoration Programme	PO_0092	Dignified Living	1 162 000	-	-
Housing		Employee related Cost	PO_0149	Good Governance and Compliance	140 565	148 999	157 939
Housing		Employee related Cost	PO_0149	Good Governance and Compliance	125 555	133 088	141 074
Housing		Employee related Cost	PO_0149	Good Governance and Compliance	164 482	174 351	184 812
Housing		Employee related Cost	PO_0149	Good Governance and Compliance	887 487	940 736	997 180
Housing		Employee related Cost	PO_0149	Good Governance and Compliance	450 983	478 042	506 724
Housing		Employee related Cost	PO_0149	Good Governance and Compliance	4 470	4 738	5 022
Housing		Employee related Cost	PO_0149	Good Governance and Compliance	166 584	176 579	187 174
Housing		Employee related Cost	PO_0149	Good Governance and Compliance	904 526	958 797	1 016 325
Housing		Employee related Cost	PO_0149	Good Governance and Compliance	2 424 557	2 570 030	2 724 232
Housing		Employee related Cost	PO_0149	Good Governance and Compliance	79 663	84 443	89 509
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	278 931	284 509	290 199
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	21 089	21 510	21 940
Housing		Transport Assets	PO_0190	Dignified Living	560 655	585 324	611 078
Housing		RnM P: Other Assets: Housing: Capital Spares	PO_0066	Dignified Living	14 332	14 619	14 911
Housing		RnM C: Other Assets: Housing: Capital Spares	PO_0067	Dignified Living	286 200	291 924	297 762
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	423 028	431 488	440 118
Housing		Bad Debt: Municipal Running Cost	PO_MUN2	Dignified Living	683 734	714 502	732 365
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	25 491	26 001	26 521
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9 336	9 703	10 091
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	50 938	51 957	52 996

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	102 000	104 040	106 121
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	58 770	81 081	82 184
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 020	1 040	1 061
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 020	1 040	1 061
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 480	8 650	8 823
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	132 600	135 252	137 957
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	20 000	20 078	20 159
Housing		Gains or Losses	PD-0032	Good Governance and Compliance	2 592 587	2 709 254	2 776 985
Housing		Gains or Losses	PD-0032	Good Governance and Compliance	-684 387	-715 184	-733 064
Housing		Artisan Assistants	EPWP056	Dignified Living	271 973	271 973	271 973
Housing		DRIVER	EPWP057	Dignified Living	101 323	101 323	101 323
Community Parks (including Nurseries)		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	2 005	2 045	2 086
Community Parks (including Nurseries)		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	25 500	26 010	26 530
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	240 756	247 974	252 933
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	115 080	118 532	120 902
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	129 600	133 486	136 156
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	504	518	528
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 404	10 720	10 934
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	372	382	390
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 684	3 797	3 873
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	87 204	89 819	91 615
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	314 976	324 421	330 910
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 776	4 919	5 017
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	7	7
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	432	443	452
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13 644	14 053	14 334
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	1 069 246	1 133 401	1 201 405
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	280 708	297 551	315 404
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	17 337	18 377	19 480
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	44 528	47 199	50 031
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	861	912	967
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	25 946	27 502	29 152
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	221 396	234 680	248 761
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	343 459	364 067	385 911

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	74 710	79 192	83 944
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	31 389	33 272	35 268
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	2 955 504	3 132 834	3 320 804
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 140	7 283	7 428
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	420 454	428 863	437 441
Community Parks (including Nurseries)		Transport Assets	PO_0190	Dignified Living	20 920	21 840	22 801
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	31 675	32 309	32 955
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 100	5 202	5 306
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	134 303	136 989	139 729
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 549	6 680	6 814
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 100	5 202	5 306
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	75 296	76 802	78 338
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	41 375	42 203	43 047
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	44 859	45 756	46 671
Fire Fighting and Protection		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	2 551 008	2 602 032	2 654 073
Fire Fighting and Protection		RnM C: Other Assets: Operational Buildings: Municipal Offices: Building	PO_0056	Good Governance and Compliance	306 000	312 120	318 362
Fire Fighting and Protection		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	177 083	180 625	184 237
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	369 324	380 407	388 015
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	26 328	27 118	27 660
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	136 380	140 474	143 284
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	204	213	218
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	144	154	157
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 476	4 608	4 700
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 149 000	1 183 467	1 207 136
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	660	683	697
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	255 708	263 380	268 647
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	61 404	63 251	64 516
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	25 896	26 673	27 206
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	2 700 181	2 862 192	3 033 923
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	3 102 876	3 289 049	3 486 392
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	190 262	201 678	213 779
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	413 633	438 451	464 758
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	11 065	11 729	12 433
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	1 877 435	1 990 081	2 109 486

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	1 044 467	1 107 135	1 173 563
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	1 738 378	1 842 681	1 953 242
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	65 594	69 530	73 702
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	1 262 971	1 338 749	1 419 074
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	2 607 009	2 763 430	2 929 236
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	51 892	55 006	58 306
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	129 730	137 514	145 764
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	3 306 913	3 505 328	3 715 648
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	179 521	190 292	201 709
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	2 204 238	2 336 492	2 476 682
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	204 752	217 037	230 059
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	278 667	295 387	313 110
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	7 603	8 059	8 543
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	21 542	22 834	24 204
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	16 397 507	17 381 357	18 424 239
Fire Fighting and Protection		Fire Assistants	EPWP068	Dignified Living	693 264	-	-
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	200 513	204 523	208 613
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13 607	13 879	14 157
Fire Fighting and Protection		Transport Assets	PO_0190	Dignified Living	2 575 944	2 689 285	2 807 614
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	86 213	87 938	89 696
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	856 800	873 936	891 415
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	27 540	28 091	28 653
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12 240	12 485	12 734
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 357	10 564	10 776
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11 014	11 234	11 459
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	49 060	50 041	51 042
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	32 613	33 266	33 931
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	95 783	97 699	99 653
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	224 916	233 907	243 264
Finance		Municipal Properties	PO_0124	Valley of Possibility	2 550	2 601	2 653
Finance		Administrative Strategy and Planning	PO_0138	Dignified Living	606 000	630 240	655 450
Finance		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	224 400	228 888	233 466
Finance		Administrative Strategy and Planning	PO_0138	Dignified Living	2 863 027	2 920 287	2 978 693
Finance		Long Term Financial Plan	PO_0145	Good Governance and Compliance	306 000	312 120	318 362

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Finance		Budget and Treasury	PO_0111	Good Governance and Compliance	1 160 000	1 249 200	1 338 184
Finance		Administrative Strategy and Planning	PO_0138	Dignified Living	2 706 000	2 814 240	2 926 810
Finance		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	32 995	33 655	34 328
Finance		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	5 100	5 202	5 306
Finance		Administrative Strategy and Planning	PO_0138	Dignified Living	32 000	33 280	34 611
Finance		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	166 908	168 249	169 614
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	168	176	179
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	115 740	119 212	121 597
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	64 944	66 889	68 226
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	62 544	64 425	65 713
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	822 000	846 655	863 588
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	145 884	150 256	153 261
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	80 772	83 192	84 856
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	30 756	31 680	32 314
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	25 116	25 863	26 381
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	146 748	151 146	154 169
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	323 340	333 036	339 696
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 208	2 273	2 318
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 992	5 137	5 240
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	156 036	160 717	163 931
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 220	2 290	2 336
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	136 932	141 041	143 862
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	96	103	105
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	25 344	26 109	26 632
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	47 124	48 538	49 509
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	48 576	50 035	51 035
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	1 250 795	1 325 842	1 405 393
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	263 205	278 997	295 737
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	28 838	30 568	32 402
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	22 767	24 132	25 580
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	324 799	344 287	364 945
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	17 290	18 328	19 427
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	37 287	39 524	41 895
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	217 406	230 450	244 277

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	2 693	2 855	3 026
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	164	174	184
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	259 517	275 088	291 593
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	9 909	10 503	11 133
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	34 797 368	36 885 210	39 098 323
Finance		Intern Compensation	PO_0112	Valley of Possibility	540 000	550 800	561 816
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	455 102	482 408	511 353
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	2 209 024	2 341 566	2 482 059
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	12 646	13 405	14 209
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	416 433	441 419	467 904
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	3 547 504	3 760 355	3 985 976
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	266 573	282 567	299 521
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	1 213 844	1 286 675	1 363 876
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	18 907	20 041	21 244
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	3 934 917	4 171 012	4 421 273
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	661 252	700 927	742 983
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	303 482	321 691	340 993
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	7 653 263	8 112 458	8 599 206
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	316 200	322 524	328 974
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	36 823	37 559	38 311
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	44 922	45 820	46 737
Finance		Transport Assets	PO_0190	Dignified Living	387 677	404 734	422 543
Finance		Bad Debt: Municipal Running Cost	PO_MUN2	Dignified Living	2 799 968	2 925 967	2 999 116
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 359 174	1 218 721	1 234 507
Finance		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	14 774	15 069	15 371
Finance		Retirement Achievements and Awards	PO_0116	Good Governance and Compliance	3 060	3 121	3 184
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	39 190	39 974	40 774
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	173 400	176 868	180 405
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 524	6 654	6 787
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 939	6 058	6 179
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	20 400	20 808	21 224
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9 576 882	9 768 420	9 963 788
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 346 000	2 392 920	2 440 778
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	28 800	29 952	31 150

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 375 000	3 510 000	3 650 400
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 040	2 081	2 122
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 248 000	2 337 920	2 431 437
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	26 000	27 040	28 122
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	609 250	644 262	680 985
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9 523 150	10 065 969	10 639 730
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12 504	13 000	13 520
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	112 200	116 688	121 356
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 478	2 527	2 578
Finance		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	61 082	62 303	63 549
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	632 000	657 280	683 571
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 160	8 323	8 490
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 990	5 090	5 191
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	26 530	27 061	27 602
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17 340	17 687	18 041
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	40 800	41 616	42 448
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 100	5 202	5 306
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 080	4 162	4 245
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	25 500	26 010	26 530
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	38 203	38 967	39 746
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 061	1 082	1 104
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	336 600	343 332	350 199
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	201 295	205 321	209 427
Finance		User Group	PO_0158	Good Governance and Compliance	1 061	1 082	1 104
Finance		Gains or Losses	PD-0032	Good Governance and Compliance	-2 802 637	-2 928 755	-3 001 974
Finance		Asset management and Optimization Project	EPWP067	Dignified Living	138 653	138 653	138 653
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	912	935	954
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 256	8 503	8 673
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	636	654	668
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	1 456 542	1 543 934	1 636 571
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	10 847	11 498	12 188
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	70 897	75 151	79 660
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	82 162	87 091	92 317
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	97 354	103 195	109 387

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	527	559	592
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	14 456	15 324	16 243
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	60 147	63 756	67 581
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	165 143	175 052	185 555
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	8 857	9 388	9 951
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	84 897	86 595	88 326
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 200	1 248	1 298
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 061	1 082	1 104
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15 300	15 606	15 918
Biodiversity and Landscape		Biodiversity	EPWP065	Dignified Living	479 952	479 952	479 952
Electricity		RnM P: Electrical Infrastructure: HV Substations: MV Substation Equipr	PO_0012	Dignified Living	714 000	728 280	742 846
Electricity		RnM C: Electrical Infrastructure: HV Substations: MV Substation Equipr	PO_0013	Dignified Living	5 637 868	5 750 626	5 865 638
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	52 020	53 060	54 122
Electricity		RnM P: Electrical Infrastructure: HV Substations: MV Substation Equipr	PO_0012	Dignified Living	2 040 000	2 080 800	2 122 416
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 073	5 175	5 278
Electricity		Transport Assets	PO_0190	Dignified Living	2 869 280	2 995 528	3 127 331
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	270 948	281 785	293 056
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 550 400	1 581 408	1 613 036
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	346 800	353 736	360 811
Electricity		Meter and ACD Audits	PO_0174	Good Governance and Compliance	112 200	114 444	116 733
Electricity		RnM P: Electrical Infrastructure: HV Substations: MV Substation Equipr	PO_0012	Dignified Living	9 948	10 147	10 350
Electricity		RnM C: Electrical Infrastructure: HV Substations: MV Substation Equipr	PO_0013	Dignified Living	19 461	19 850	20 247
Electricity		RnM P: Information and Communication Infrastructure: Core Layers: El	PO_0014	Dignified Living	2 023 921	2 064 399	2 105 687
Electricity		RnM C: Information and Communication Infrastructure: Core Layers: El	PO_0015	Dignified Living	680 942	694 561	708 452
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 784	5 957	6 076
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 596	1 646	1 679
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16 416	16 905	17 243
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	40 092	41 297	42 123
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	180 576	185 989	189 709
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	114 218	116 502	118 832
Electricity		RnM P: Electrical Infrastructure: HV Substations: MV Substation Equipr	PO_0012	Dignified Living	2 932 500	2 991 150	3 050 973
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12 385	12 633	12 885
Electricity		Transport Assets	PO_0190	Dignified Living	699 644	730 428	762 567
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	131 580	136 843	142 317

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 200	10 404	10 612
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	127 500	130 050	132 651
Electricity		Bulk purchases: Electricity	PO_0152	Good Governance and Compliance	737 452 207	831 108 637	936 659 434
Electricity		Bulk purchases: Electricity Drakenstein	PO_0173	Good Governance and Compliance	67 673 440	76 267 967	85 953 999
Electricity		Finance Charges	PO_0155	Good Governance and Compliance	14 708 257	21 233 681	32 044 371
Electricity		Safety and Security	PO_0188	Safe Valley	510 000	520 200	530 604
Electricity		RnM P: Electrical Infrastructure: HV Substations: MV Substation Equipr	PO_0012	Dignified Living	16 773	17 108	17 451
Electricity		General Systems Improvement : Franschhoek	PO_0201	Dignified Living	3 500 000	3 500 000	3 500 000
Electricity		General Systems Improvement : Stellenbosch	PO_0202	Dignified Living	5 900 000	6 340 000	5 000 000
Electricity		Service Connections	PO_0135	Dignified Living	6 150 600	6 273 612	6 399 084
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 128	1 168	1 191
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	26 592	27 385	27 932
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 460	5 619	5 731
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	81 252	83 688	85 361
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 584	10 904	11 123
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9 591 084	9 878 820	10 076 397
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 022 592	1 053 275	1 074 341
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	20 811 948	21 436 312	21 865 039
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 586 276	2 663 860	2 717 137
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 782 996	8 016 492	8 176 821
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	337 272	347 396	354 344
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	277 944	286 277	292 002
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	544 644	560 977	572 197
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 036 988	2 098 101	2 140 063
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	29 148	30 017	30 617
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	359 196	369 978	377 378
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	89 712	92 403	94 251
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	94 800	97 645	99 598
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	28 476	29 329	29 915
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	19 965 450	20 983 377	22 062 380
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	203 491	215 700	228 642
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	282 485	299 434	317 400
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	260 389	276 013	292 573
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	1 390 448	1 473 875	1 562 307

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	2 125 194	2 252 705	2 387 868
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	249 860	264 851	280 742
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	155 676	165 017	174 918
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	949 354	1 006 315	1 066 694
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	1 828 791	1 938 519	2 054 830
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	2 353 093	2 494 279	2 643 935
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	13 216	14 009	14 849
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	379 730	402 514	426 665
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	1 833 144	1 943 133	2 059 721
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	4 384 353	4 647 414	4 926 259
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	225 372	238 894	253 228
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	36 220	36 945	37 683
Electricity		Bad Debt: Municipal Running Cost	PO_MUN2	Dignified Living	181 183	189 336	194 070
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	22 440	22 889	23 347
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	155 578	158 689	161 863
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 079	8 241	8 406
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 200	10 404	10 612
Electricity		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	1 324	1 350	1 377
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	192 698	196 552	200 483
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	25 500	26 010	26 530
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 080	4 162	4 245
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	510	520	531
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 097 602	1 119 554	1 141 945
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 860 207	3 937 411	4 016 160
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 018 400	5 118 768	5 221 143
Electricity		Gains or Losses	PD-0032	Good Governance and Compliance	1 096 200	1 145 529	1 174 167
Electricity		Gains or Losses	PD-0032	Good Governance and Compliance	-181 355	-189 516	-194 254
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 040	8 286	8 452
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	73 716	75 932	77 450
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	732	755	770
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	552	564	575
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	30 600	31 212	31 836
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	90 642	92 455	94 304
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	744	768	784

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Solid Waste Disposal (Landfill Sites)		Finance Charges	PO_0155	Good Governance and Compliance	7 790 820	7 657 772	9 317 195
Solid Waste Disposal (Landfill Sites)		External Audit Waste Disposal Site	PO_0169	Dignified Living	1 000 000	156 060	159 181
Solid Waste Disposal (Landfill Sites)		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	11 446 701	12 133 503	12 861 513
Solid Waste Disposal (Landfill Sites)		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	21 200 000	22 472 000	23 820 320
Solid Waste Disposal (Landfill Sites)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 560	1 605	1 637
Solid Waste Disposal (Landfill Sites)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 944	8 176	8 340
Solid Waste Disposal (Landfill Sites)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	12	13
Solid Waste Disposal (Landfill Sites)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 116	10 422	10 630
Solid Waste Disposal (Landfill Sites)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	80 484	82 892	84 550
Solid Waste Disposal (Landfill Sites)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	336	340	347
Solid Waste Disposal (Landfill Sites)		Finance Charges	PO_0155	Good Governance and Compliance	12 275 155	12 888 912	13 533 358
Solid Waste Disposal (Landfill Sites)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 901 900	2 959 938	3 019 137
Solid Waste Disposal (Landfill Sites)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	556 559	567 690	579 044
Solid Waste Disposal (Landfill Sites)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 448 000	2 496 960	2 546 899
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	60	59	60
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 948	4 071	4 153
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	432	445	454
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 656	1 708	1 742
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	20 928	21 557	21 988
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	408	420	428
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	1 097 465	1 163 313	1 233 112
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	44 086	46 731	49 535
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	95 062	100 766	106 812
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	453 353	480 555	509 388
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	2 583	2 738	2 902
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	505 924	536 279	568 456
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	219 084	232 229	246 163
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	15 701	16 643	17 642
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	10 145	10 754	11 399
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	6 310 407	6 689 032	7 090 374
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 217	3 281	3 347
Administrative and Corporate Support		Transport Assets	PO_0190	Dignified Living	47 512	49 603	51 785
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15 000	15 300	1 560 600
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	78 073	79 634	81 227

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework		
					Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 040	2 081	2 122
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 004	2 082	2 165
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	600 000	612 000	624 240
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 100	5 202	5 306
Disaster Management		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	75 912	77 433	78 981
Disaster Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	171 624	176 767	180 302
Disaster Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	120	129	131
Disaster Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 560	1 610	1 642
Disaster Management		Employee related Cost: Protection Services	PO_0189	Safe Valley	269 834	286 024	303 185
Disaster Management		Employee related Cost: Protection Services	PO_0189	Safe Valley	189 457	200 825	212 874
Disaster Management		Employee related Cost: Protection Services	PO_0189	Safe Valley	8 857	9 388	9 951
Disaster Management		Employee related Cost: Protection Services	PO_0189	Safe Valley	25 074	26 579	28 174
Disaster Management		Employee related Cost: Protection Services	PO_0189	Safe Valley	618	655	694
Disaster Management		Employee related Cost: Protection Services	PO_0189	Safe Valley	167 406	177 451	188 098
Disaster Management		Employee related Cost: Protection Services	PO_0189	Safe Valley	95 654	101 393	107 477
Disaster Management		Employee related Cost: Protection Services	PO_0189	Safe Valley	116 731	123 735	131 159
Disaster Management		Employee related Cost: Protection Services	PO_0189	Safe Valley	164 482	174 351	184 812
Disaster Management		Employee related Cost: Protection Services	PO_0189	Safe Valley	25 969	27 527	29 179
Disaster Management		Employee related Cost: Protection Services	PO_0189	Safe Valley	15 701	16 643	17 642
Disaster Management		Employee related Cost: Protection Services	PO_0189	Safe Valley	1 324 324	1 403 784	1 488 011
Disaster Management		IG : EPWP DISASTER ASSISTANTS	EPWP003	Dignified Living	245 308	245 308	245 308
Disaster Management		Disaster Relief	PO_0104	Safe Valley	5 100	5 202	5 306
Disaster Management		Disaster Relief	PO_0104	Safe Valley	788	804	820
Disaster Management		Transport Assets	PO_0191	Safe Valley	125 349	130 864	136 622
Disaster Management		Disaster Relief	PO_0104	Safe Valley	7 140	7 283	7 428
Disaster Management		Disaster Relief	PO_0104	Safe Valley	10 200	10 404	10 612
Disaster Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 020	1 040	1 061
Disaster Management		Disaster Relief	PO_0104	Safe Valley	4 918 018	5 139 329	5 267 812
Disaster Management		Disaster Relief	PO_0104	Safe Valley	8 028	8 353	8 687
Project Management Unit		Strategic Planning:Best Practices	PO_0144	Good Governance and Compliance	400 000	440 000	500 000
Project Management Unit		Research and Development	PO_0134	Good Governance and Compliance	930 750	949 365	968 352
Project Management Unit		Risk Management	PO_0142	Good Governance and Compliance	255 000	260 100	265 302
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	108 744	112 010	114 250
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17 364	17 887	18 245

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	27 264	28 088	28 650
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 024	3 116	3 178
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 371 036	1 412 173	1 440 416
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 060	3 150	3 213
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 344	7 560	7 712
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	167 352	172 368	175 815
Project Management Unit		Employee related Cost	PO_0149	Good Governance and Compliance	5 509 875	5 840 468	6 190 896
Project Management Unit		IG : IPDI SUPPORT Warriors (CLEANING AND ADMINISTRATION)	EPWP028	Dignified Living	114 655	114 655	114 655
Project Management Unit		Integrated Urban Development Grant	PO_0167	Dignified Living	2 470 718	2 330 150	2 331 500
Project Management Unit		Employee related Cost	PO_0149	Good Governance and Compliance	61 015	64 676	68 556
Project Management Unit		Employee related Cost	PO_0149	Good Governance and Compliance	62 779	66 545	70 538
Project Management Unit		Employee related Cost	PO_0149	Good Governance and Compliance	657 890	697 363	739 205
Project Management Unit		Employee related Cost	PO_0149	Good Governance and Compliance	372 934	395 310	419 029
Project Management Unit		Employee related Cost	PO_0149	Good Governance and Compliance	14 270	15 126	16 034
Project Management Unit		Employee related Cost	PO_0149	Good Governance and Compliance	1 208	1 280	1 357
Project Management Unit		Employee related Cost	PO_0149	Good Governance and Compliance	83 523	88 534	93 846
Project Management Unit		Employee related Cost	PO_0149	Good Governance and Compliance	350 387	371 410	393 695
Project Management Unit		Employee related Cost	PO_0149	Good Governance and Compliance	964 277	1 022 133	1 083 461
Project Management Unit		Employee related Cost	PO_0149	Good Governance and Compliance	20 655	21 894	23 208
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	46 876	47 814	48 770
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 937	9 116	9 298
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 120	6 242	6 367
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	984	1 029	1 070
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 120	6 242	6 367
Project Management Unit		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	40 800	41 616	42 448
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17 958	18 317	18 684
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15 000	15 500	16 000
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 000	5 500	6 000
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	510	520	531
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 275	2 320	2 366
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	27 540	28 091	28 653
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	71 400	72 828	74 285
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	71 400	72 828	74 285
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12 660	12 913	13 172

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 040	2 081	2 122
Mayor and Council		Ward Committees	PO_0147	Good Governance and Compliance	1 342 664	1 409 797	1 480 287
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24	25	25
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13 911	14 189	14 473
Mayor and Council		Transport Assets	PO_0190	Dignified Living	26 864	28 046	29 280
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	40 800	41 616	42 448
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	187	190	194
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 404	10 612	10 824
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 932	2 010	2 091
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	20 808	21 224	21 649
Mayor and Council		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	42 636	43 489	44 358
Mayor and Council		Integrated Public Transport Network	PO_0121	Valley of Possibility	2 873	2 931	2 989
Mayor and Council		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	230 648	235 260	239 966
Mayor and Council		Eyes and Ears Project	PO_0196	Valley of Possibility	11 910	12 148	12 391
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	33 000	33 986	34 666
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	35 556	36 628	37 360
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	140 268	144 471	147 360
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	841 212	866 448	883 777
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	708	731	745
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	684	704	718
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	108	105	107
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	228	235	239
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 224	1 261	1 287
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	99 036	102 005	104 045
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	18 000	18 542	18 913
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 560	1 605	1 637
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 824	11 143	11 366
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	108	111	113
Mayor and Council		IG : WARD OFFICE	EPWP033	Dignified Living	482 272	-	-
Mayor and Council		Eyes and Ears Project	PO_0196	Valley of Possibility	99 390	105 353	111 675
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13 660	13 933	14 212
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	118 320	120 686	123 100
Mayor and Council		Eyes and Ears Project	PO_0196	Valley of Possibility	15 300	15 606	15 918
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	290 903	296 721	302 655

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	33 109	33 771	34 447
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	71 400	72 828	74 285
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11 251	11 476	11 705
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 061	1 082	1 104
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	61 200	62 424	63 672
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15 842	16 158	16 482
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 020	1 040	1 061
Mayor and Council		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	20 490	20 900	21 318
Mayor and Council		Implementation of Ward Priorities	PO_0088	Good Governance and Compliance	4 600 000	5 750 000	5 750 000
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	30 950	31 569	32 200
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	19 636	20 029	20 429
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	212 360	222 978	234 127
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	676 974	710 823	746 364
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	48 135	50 542	53 069
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	21 205	22 265	23 378
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	746 756	784 094	823 298
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	40 112	42 118	44 224
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	32 557	34 185	35 894
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	3 737	3 924	4 120
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	212 360	222 978	234 127
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	900 845	945 888	993 182
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	48 135	50 542	53 069
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	896 854	941 697	988 782
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	48 135	50 542	53 069
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	190 852	200 395	210 415
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	6 720 798	7 056 838	7 409 680
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	361 013	379 064	398 017
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	293 016	307 667	323 050
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	33 638	35 320	37 086
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	212 794	223 434	234 605
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	10 936 126	11 482 932	12 057 079
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	1 620 546	1 701 573	1 786 652
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	225 305	236 570	248 399
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	111 166	116 724	122 560

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 060	3 121	3 184
Administrative and Corporate Support		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	480	490	500
Administrative and Corporate Support		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	225 995	230 515	235 125
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 244	5 402	5 510
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 708	6 906	7 045
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 252	3 354	3 421
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	660	686	700
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	49 404	50 881	51 898
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 236	7 450	7 599
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	35 868	36 938	37 677
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	249 456	256 940	262 079
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	122 268	125 941	128 460
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	168 474	178 583	189 298
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	12 431	13 177	13 967
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	28 241	29 935	31 731
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	41 218	43 691	46 312
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	12 394	13 138	13 926
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	72 844	77 215	81 847
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	32 574	34 529	36 600
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	629 840	667 630	707 688
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	23 191	24 583	26 058
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	2 693	2 855	3 026
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	164	174	184
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	1 767 590	1 873 645	1 986 064
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	268 553	284 666	301 746
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	48 454	51 362	54 443
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 126	1 149	1 172
Administrative and Corporate Support		Transport Assets	PO_0190	Dignified Living	5 634	5 882	6 141
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	102 000	104 040	106 121
Administrative and Corporate Support		Trade Union	PO_0117	Good Governance and Compliance	1 020	1 040	1 061
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	769 667	785 060	800 761
Administrative and Corporate Support		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	10 092	10 294	10 500
Administrative and Corporate Support		Retirement Achievements and Awards	PO_0116	Good Governance and Compliance	3 060	3 121	3 184
Waste Water Treatment		RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical E	PO_0038	Dignified Living	122 400	124 848	127 345

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Waste Water Treatment		RnM P: Sanitation Infrastructure: Outfall Sewers: Civil Structures	PO_0022	Dignified Living	510 000	520 200	530 604
Waste Water Treatment		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	391 596	399 428	407 417
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	18 816	19 377	19 765
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	29 184	30 056	30 657
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 108	3 200	3 264
Community Parks (including Nurseries)		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	21 785	22 221	22 665
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	57 144	58 859	60 036
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	129 660	133 553	136 224
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 944	2 003	2 043
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 168	3 267	3 332
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	7	7
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 812	1 870	1 907
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	804	829	846
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	31 560	32 511	33 161
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	32 364	33 332	33 998
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 728	1 782	1 818
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	19 116	19 687	20 081
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	172 068	177 231	180 776
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	391 422	414 907	439 801
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	323 740	343 164	363 754
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	16 552	17 545	18 598
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	56 377	59 759	63 345
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	11 931	12 647	13 406
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	169 170	179 320	190 079
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	88 877	94 210	99 863
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	299 767	317 753	336 818
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	358 474	379 982	402 781
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	128 010	135 690	143 832
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	38 234	40 528	42 959
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	14 674	15 554	16 487
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	1 696 334	1 798 114	1 906 001
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	475 791	504 338	534 599
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	27 078	28 702	30 424
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	76 244	80 819	85 668

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	23 194	24 585	26 060
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	2 524	2 675	2 836
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	164	174	184
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	1 129	1 197	1 268
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	3 470 643	3 678 882	3 899 615
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 289	4 375	4 462
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 127	1 150	1 173
Community Parks (including Nurseries)		Transport Assets	PO_0190	Dignified Living	12 806	13 370	13 958
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24 932	25 430	25 939
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 200 000	1 224 000	1 248 480
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 100	5 202	5 306
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 040	2 081	2 122
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	22 440	22 889	23 347
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	51 000	52 020	53 060
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	510	520	531
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 040	2 081	2 122
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	61 200	62 424	63 672
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	61 200	62 424	63 672
Community Parks (including Nurseries)		Specialised Project	PO_0132	Safe Valley	21 020	21 040	21 061
Community Parks (including Nurseries)		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	13 236	13 500	13 770
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 264	3 329	3 396
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 100	5 202	5 306
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12 523	12 773	13 028
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	30 600	31 212	31 836
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	23 460	23 929	24 408
Community Parks (including Nurseries)		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	8 840	9 217	9 602
Community Parks (including Nurseries)		Retirement Achievements and Awards	PO_0116	Good Governance and Compliance	5 300	5 606	5 918
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	168	172	175
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24 252	24 976	25 475
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	40 800	41 616	42 448
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	792	810	827
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	276	279	284
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	22 440	22 889	23 347
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	11	12

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	48	46	47
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 200	7 492	7 792
Population Development		Community Development Initiatives	PO_0087	Valley of Possibility	1 664 926	1 698 224	1 732 189
Population Development		Youth Projects	PO_0183	Valley of Possibility	2 550 000	2 601 000	2 653 020
Population Development		Municipal Properties	PO_0124	Valley of Possibility	50 000	51 000	52 020
Population Development		Youth and Elderly Projects	PO_0180	Valley of Possibility	306 000	312 120	318 362
Population Development		Homeless and Disability Projects	PO_0181	Valley of Possibility	120 360	122 767	125 223
Population Development		Children and Gender	PO_0182	Valley of Possibility	127 461	130 010	132 611
Population Development		Junior Town Council	PO_0195	Valley of Possibility	81 600	83 232	84 896
Population Development		Provincial CDW Programme	PO_0194	Valley of Possibility	5 000	5 000	5 000
Population Development		RnM C: Other Assets: Operational Buildings: Municipal Offices: Building	PO_0056	Good Governance and Compliance	408 000	416 160	424 483
Population Development		Disability Projects	PO_0160	Valley of Possibility	255 000	260 100	265 302
Population Development		Youth and Elderly Projects	PO_0180	Valley of Possibility	274 358	279 845	285 442
Population Development		Homeless and Disability Projects	PO_0181	Valley of Possibility	249 900	254 898	259 996
Population Development		Children and Gender	PO_0182	Valley of Possibility	330 910	337 528	344 278
Population Development		Provincial CDW Programme	PO_0194	Valley of Possibility	5 200	5 200	5 200
Population Development		Junior Town Council	PO_0195	Valley of Possibility	126 120	128 642	131 215
Population Development		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	40 800	41 616	42 448
Population Development		Occupational Health and Safety	PO_0125	Good Governance and Compliance	4 000	4 080	4 161
Population Development		Youth and Elderly Projects	PO_0180	Valley of Possibility	48 766	49 741	50 736
Population Development		Children and Gender	PO_0182	Valley of Possibility	37 431	38 179	38 943
Population Development		Junior Town Council	PO_0195	Valley of Possibility	30 600	31 212	31 836
Population Development		Homeless and Disability Projects	PO_0181	Valley of Possibility	20 000	20 400	20 808
Population Development		Provincial CDW Programme	PO_0194	Valley of Possibility	4 330	4 330	4 330
Population Development		Junior Town Council	PO_0195	Valley of Possibility	102 000	104 040	106 120
Population Development		Children and Gender	PO_0182	Valley of Possibility	70 000	71 400	72 828
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 332	7 553	7 704
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 276	3 370	3 438
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 140	1 169	1 192
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	45 720	47 089	48 031
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24 060	24 785	25 280
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	19 920	20 515	20 926
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 696	3 802	3 878
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	31 848	32 802	33 458

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 452	1 498	1 528
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	48	46	47
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 932	11 260	11 485
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	168 852	173 913	177 392
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	205 056	211 210	215 434
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	26 856	27 662	28 216
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24	21	22
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	102 072	105 138	107 240
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17 940	18 474	18 843
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	540	559	570
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	34 632	35 669	36 383
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	18 552	19 108	19 491
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 108	6 290	6 415
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	30 828	31 752	32 387
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 052	8 292	8 458
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24 000	24 723	25 218
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	88 008	90 643	92 456
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	58 224	59 976	61 176
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	96	102	104
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 412	2 479	2 528
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	7	7
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	46 428	47 817	48 773
Population Development		Employee related Cost	PO_0149	Good Governance and Compliance	4 426 774	4 692 380	4 973 923
Population Development		IG : COMMUNITY DEV OFFICE ASSISTANT	EPWP006	Dignified Living	87 991	-	-
Population Development		Employee related Cost	PO_0149	Good Governance and Compliance	30 878	32 730	34 694
Population Development		Employee related Cost	PO_0149	Good Governance and Compliance	15 701	16 643	17 642
Population Development		Employee related Cost	PO_0149	Good Governance and Compliance	191 838	203 349	215 550
Population Development		Employee related Cost	PO_0149	Good Governance and Compliance	331 952	351 869	372 981
Population Development		Employee related Cost	PO_0149	Good Governance and Compliance	75 528	80 059	84 863
Population Development		Employee related Cost	PO_0149	Good Governance and Compliance	111 257	117 933	125 009
Population Development		Employee related Cost	PO_0149	Good Governance and Compliance	1 555	1 648	1 747
Population Development		Employee related Cost	PO_0149	Good Governance and Compliance	66 683	70 684	74 925
Population Development		Employee related Cost	PO_0149	Good Governance and Compliance	394 157	417 806	442 874
Population Development		Employee related Cost	PO_0149	Good Governance and Compliance	769 885	816 078	865 043

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Population Development		Employee related Cost	PO_0149	Good Governance and Compliance	29 524	31 295	33 173
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	61 200	62 424	63 672
Population Development		Youth and Elderly Projects	PO_0180	Valley of Possibility	21 054	21 475	21 904
Population Development		Homeless and Disability Projects	PO_0181	Valley of Possibility	88 080	89 842	91 638
Population Development		Children and Gender	PO_0182	Valley of Possibility	64 000	65 280	66 585
Population Development		Provincial CDW Programme	PO_0194	Valley of Possibility	9 470	9 470	9 470
Population Development		Community Resilience	PO_0088	Good Governance and Compliance	30 600	31 212	31 836
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 254	2 299	2 345
Population Development		Transport Assets	PO_0190	Dignified Living	66 459	69 383	72 436
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	25 500	26 010	26 530
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	30 600	31 212	31 836
Population Development		Junior Town Council	PO_0195	Valley of Possibility	10 000	10 200	11 220
Population Development		Homeless and Disability Projects	PO_0181	Valley of Possibility	50 000	51 000	52 000
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	61 200	62 424	63 672
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 060	3 121	3 184
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	408	416	424
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	39 780	40 576	41 387
Population Development		Junior Town Council	PO_0195	Valley of Possibility	30 000	30 600	31 212
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 200	10 404	10 612
Population Development		Workshop/Catering	PO_0090	Valley of Possibility	14 000	14 000	14 000
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 100	5 202	5 306
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 020	1 040	1 061
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	26 520	27 050	27 591
Population Development		Youth and Elderly Projects	PO_0180	Valley of Possibility	10 200	10 404	10 612
Population Development		Children and Gender	PO_0182	Valley of Possibility	35 000	35 700	36 414
Population Development		Junior Town Council	PO_0195	Valley of Possibility	10 200	10 404	10 612
Population Development		Homeless Projects	PO_0161	Valley of Possibility	100 000	102 000	104 040
Population Development		Grant-in-Aid	PO_0089	Valley of Possibility	7 300 000	7 400 000	7 500 000
Marketing, Customer Relations, Publicity and Media Co-ordination		RnM P: Furniture and Office Equipment	PO_0064	Good Governance and Compliance	7 742	7 897	8 055
Marketing, Customer Relations, Publicity and Media Co-ordination		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	11 181	11 405	11 633
Marketing, Customer Relations, Publicity and Media Co-ordination		Communication and Development	PO_0139	Good Governance and Compliance	300 000	318 000	337 080
Marketing, Customer Relations, Publicity and Media Co-ordination		IDP/ Budget/ SDF Public Participation Meetings	PO_0086	Good Governance and Compliance	260 000	275 600	292 136
Marketing, Customer Relations, Publicity and Media Co-ordination		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 188	1 220	1 244
Marketing, Customer Relations, Publicity and Media Co-ordination		Municipal Running Cost	PO_MUN	Good Governance and Compliance	18 432	18 987	19 367

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Marketing, Customer Relations, Publicity and Media Co-ordination		Municipal Running Cost	PO_MUN	Good Governance and Compliance	396	403	411
Marketing, Customer Relations, Publicity and Media Co-ordination		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 416	1 464	1 493
Marketing, Customer Relations, Publicity and Media Co-ordination		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12 372	12 741	12 996
Marketing, Customer Relations, Publicity and Media Co-ordination		Employee related Cost	PO_0149	Good Governance and Compliance	8 277	8 774	9 300
Marketing, Customer Relations, Publicity and Media Co-ordination		Employee related Cost	PO_0149	Good Governance and Compliance	297 211	315 043	333 946
Marketing, Customer Relations, Publicity and Media Co-ordination		Employee related Cost	PO_0149	Good Governance and Compliance	109 575	116 149	123 118
Marketing, Customer Relations, Publicity and Media Co-ordination		Employee related Cost	PO_0149	Good Governance and Compliance	25 749	27 293	28 931
Marketing, Customer Relations, Publicity and Media Co-ordination		Employee related Cost	PO_0149	Good Governance and Compliance	493	523	554
Marketing, Customer Relations, Publicity and Media Co-ordination		Employee related Cost	PO_0149	Good Governance and Compliance	136 956	145 173	153 884
Marketing, Customer Relations, Publicity and Media Co-ordination		Employee related Cost	PO_0149	Good Governance and Compliance	44 008	46 648	49 447
Marketing, Customer Relations, Publicity and Media Co-ordination		Employee related Cost	PO_0149	Good Governance and Compliance	182 475	193 423	205 029
Marketing, Customer Relations, Publicity and Media Co-ordination		Employee related Cost	PO_0149	Good Governance and Compliance	20 414	21 639	22 937
Marketing, Customer Relations, Publicity and Media Co-ordination		Employee related Cost	PO_0149	Good Governance and Compliance	1 708 955	1 811 493	1 920 182
Marketing, Customer Relations, Publicity and Media Co-ordination		Transport Assets	PO_0190	Dignified Living	29 223	30 508	31 851
Marketing, Customer Relations, Publicity and Media Co-ordination		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15 000	15 900	16 854
Marketing, Customer Relations, Publicity and Media Co-ordination		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 020	1 040	1 061
Marketing, Customer Relations, Publicity and Media Co-ordination		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 020	1 040	1 061
Marketing, Customer Relations, Publicity and Media Co-ordination		Municipal Running Cost	PO_MUN	Good Governance and Compliance	300 000	318 000	337 080
Marketing, Customer Relations, Publicity and Media Co-ordination		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 020	1 040	1 061
Marketing, Customer Relations, Publicity and Media Co-ordination		Municipal Running Cost	PO_MUN	Good Governance and Compliance	400 000	424 000	449 440
Marketing, Customer Relations, Publicity and Media Co-ordination		Municipal Running Cost	PO_MUN	Good Governance and Compliance	100 000	106 000	112 360
Marketing, Customer Relations, Publicity and Media Co-ordination		Municipal Running Cost	PO_MUN	Good Governance and Compliance	400 000	424 000	449 440
Marketing, Customer Relations, Publicity and Media Co-ordination		Municipal Running Cost	PO_MUN	Good Governance and Compliance	50 000	53 000	56 180
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	31 356	32 605	33 909
Biodiversity and Landscape		Environmental: Catchment and Forestry	PO_0105	Green and Sustainable Valley	1 381 523	1 450 600	1 523 130
Biodiversity and Landscape		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	74 487	75 976	77 496
Biodiversity and Landscape		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	201 588	205 615	209 728
Biodiversity and Landscape		Administrative Strategy and Planning	PO_0138	Dignified Living	12 240	12 485	12 734
Biodiversity and Landscape		RnM C: Other Assets: Operational Buildings: Municipal Offices: Building	PO_0056	Good Governance and Compliance	102 000	104 040	106 121
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	20 136	20 738	21 153
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15 300	15 760	16 075
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 388	2 465	2 514
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 656	1 711	1 745
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15 792	16 264	16 589

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 328	2 397	2 445
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9 708	9 996	10 196
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 044	1 077	1 099
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	36	37	37
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	148 584	153 038	156 099
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16 200	16 686	17 020
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24 372	25 109	25 611
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13 668	14 081	14 363
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	507 978	538 457	570 765
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	165 269	175 185	185 696
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	29 081	30 826	32 675
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	43 998	46 638	49 437
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	1 722	1 825	1 935
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	267 710	283 773	300 799
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	457 783	485 250	514 365
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	234 924	249 020	263 961
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	15 701	16 643	17 642
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	2 920 829	3 096 078	3 281 843
Biodiversity and Landscape		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	25 500	26 010	26 530
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	33 660	34 333	35 020
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	40 800	41 616	42 448
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 313	2 360	2 407
Biodiversity and Landscape		Transport Assets	PO_0190	Dignified Living	1 189 630	1 241 974	1 296 621
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	58 140	59 303	60 489
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	500 000	518 360	518 727
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	142 800	145 656	148 569
Biodiversity and Landscape		COVID 19 Expenditure	PO_0103	Safe Valley	112 200	114 444	116 733
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15 300	15 606	15 918
Recreational Facilities		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	5 064	5 164	5 267
Recreational Facilities		RnM C: Other Assets: Operational Buildings: Municipal Offices: Building	PO_0056	Good Governance and Compliance	154 632	157 725	160 879
Recreational Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	28 608	29 465	30 054
Recreational Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 176	1 208	1 232
Recreational Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24	27	27
Recreational Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	9	9

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Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	202 262	214 397	227 261
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	120 105	127 312	134 950
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	5 913	6 268	6 644
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	10 305	10 923	11 579
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	346	367	389
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	70 599	74 835	79 325
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	441 404	467 888	495 962
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	66 213	70 186	74 397
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	1 449 647	1 536 626	1 628 823
Recreational Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	91 590	93 422	95 290
Recreational Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	160 000	-	-
Recreational Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 160	8 323	8 490
Recreational Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	46 286	47 211	48 155
Recreational Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 577	3 649	3 722
Street Cleaning		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	4 000 000	4 240 000	4 494 400
Street Cleaning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24	29	30
Street Cleaning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 980	5 128	5 231
Street Cleaning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11 112	11 442	11 670
Street Cleaning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9 876	10 168	10 371
Street Cleaning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 296	4 425	4 513
Street Cleaning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 284	1 327	1 354
Street Cleaning		Employee related Cost	PO_0149	Good Governance and Compliance	602 429	638 575	676 889
Street Cleaning		AREA CLEANING WCO24	EPWP020	Dignified Living	13 102 690	13 102 690	13 102 690
Street Cleaning		Employee related Cost	PO_0149	Good Governance and Compliance	2 535	2 687	2 848
Street Cleaning		Employee related Cost	PO_0149	Good Governance and Compliance	10 138	10 746	11 391
Street Cleaning		Employee related Cost	PO_0149	Good Governance and Compliance	14 674	15 554	16 487
Street Cleaning		Employee related Cost	PO_0149	Good Governance and Compliance	89 720	95 103	100 809
Street Cleaning		Employee related Cost	PO_0149	Good Governance and Compliance	527	559	592
Street Cleaning		Employee related Cost	PO_0149	Good Governance and Compliance	17 965	19 043	20 186
Street Cleaning		Employee related Cost	PO_0149	Good Governance and Compliance	62 725	66 489	70 478
Street Cleaning		Employee related Cost	PO_0149	Good Governance and Compliance	96 308	102 086	108 212
Street Cleaning		Employee related Cost	PO_0149	Good Governance and Compliance	8 857	9 388	9 951
Street Cleaning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	87 720	89 474	91 264
Street Cleaning		RnM P: Roads Infrastructure: Roads: Pavements	PO_0020	Dignified Living	2 040 000	2 080 800	2 122 416

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Street Cleaning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	22 716	23 625	24 570
Street Cleaning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 632 000	1 664 640	1 697 933
Street Cleaning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	492 624	502 477	512 526
Finance		Gains or Losses	PD-0032	Good Governance and Compliance	3 870 097	4 044 251	4 145 357
Housing		Gains or Losses	PD-0032	Good Governance and Compliance	1 844 156	1 927 143	1 975 322
Electricity		Research and Development	PO_0134	Good Governance and Compliance	7 140	7 283	7 428
Electricity		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	5 100	5 202	5 306
Electricity		RnM P: Furniture and Office Equipment	PO_0064	Good Governance and Compliance	361	368	376
Electricity		Occupational Health and Safety	PO_0125	Good Governance and Compliance	5 100	5 202	5 306
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	21 696	22 341	22 788
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 020	10 327	10 533
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 664	5 835	5 952
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24 960	25 703	26 217
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	32 472	33 445	34 114
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14 676	15 119	15 421
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	406 968	419 183	427 567
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	35 760	36 836	37 572
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	34 908	35 957	36 677
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	60 264	62 073	63 315
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 428	10 742	10 957
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	26 184	26 972	27 511
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	45 348	46 712	47 647
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	286 164	294 746	300 641
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 260	10 571	10 782
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 880	2 968	3 027
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	95 040	97 896	99 854
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 904	9 170	9 353
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 264	3 364	3 431
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	350 808	361 333	368 559
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11 244	11 586	11 818
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	49 572	51 063	52 084
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	888	916	935
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 632	1 680	1 714
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	192	198	202

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	1 694 120	1 795 767	1 903 513
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	265 284	281 201	298 073
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	28 838	30 568	32 402
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	151 776	160 883	170 536
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	17 290	18 328	19 427
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	2 693	2 855	3 026
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	164	174	184
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	4 328 324	4 588 023	4 863 305
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	32 234	34 168	36 219
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	31 389	33 272	35 268
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	164 482	174 351	184 812
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	263 643	279 461	296 229
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	12 240	12 974	13 753
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	46 045	48 808	51 736
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	251 829	266 939	282 955
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	570 664	604 904	641 198
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	29 511	31 282	33 159
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	86 700	88 434	90 203
Electricity		RnM P: Furniture and Office Equipment	PO_0064	Good Governance and Compliance	2 040	2 081	2 122
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 297	6 423	6 552
Electricity		Transport Assets	PO_0190	Dignified Living	15 056	15 718	16 410
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	450 400	470 218	490 907
Electricity		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	53 040	54 101	55 183
Electricity		Retirement Achievements and Awards	PO_0116	Good Governance and Compliance	15 300	15 606	15 918
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	112 200	114 444	116 733
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	29 642	30 235	30 840
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15 300	15 606	15 918
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16 366	16 693	17 027
Electricity		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	39 680	40 474	41 283
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13 159	13 422	13 691
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 060	3 121	3 184
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 020	1 040	1 061
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 020	1 040	1 061
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	510	520	531

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	20 400	20 808	21 224
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	510	520	531
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 200	10 404	10 612
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 040	2 081	2 122
Cemeteries, Funeral Parlours and Crematoriums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 124	2 208	2 296
Cemeteries, Funeral Parlours and Crematoriums		Environmental:Nursery	PO_0109	Green and Sustainable Valley	35 397	36 105	36 827
Cemeteries, Funeral Parlours and Crematoriums		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	42 816	43 677	44 551
Cemeteries, Funeral Parlours and Crematoriums		RnM C: Other Assets: Operational Buildings: Municipal Offices: Building	PO_0056	Good Governance and Compliance	153 000	156 060	159 181
Cemeteries, Funeral Parlours and Crematoriums		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	5 272	5 378	5 485
Cemeteries, Funeral Parlours and Crematoriums		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	711 960	726 199	740 723
Cemeteries, Funeral Parlours and Crematoriums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	80 184	82 585	84 237
Cemeteries, Funeral Parlours and Crematoriums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	22 884	23 568	24 040
Cemeteries, Funeral Parlours and Crematoriums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	96 732	99 633	101 625
Cemeteries, Funeral Parlours and Crematoriums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	240	245	250
Cemeteries, Funeral Parlours and Crematoriums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9 780	10 069	10 271
Cemeteries, Funeral Parlours and Crematoriums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	96	104	106
Cemeteries, Funeral Parlours and Crematoriums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 032	4 158	4 241
Cemeteries, Funeral Parlours and Crematoriums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	117 672	121 201	123 625
Cemeteries, Funeral Parlours and Crematoriums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 672	6 872	7 009
Cemeteries, Funeral Parlours and Crematoriums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 780	3 898	3 976
Cemeteries, Funeral Parlours and Crematoriums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	47 664	49 094	50 075
Cemeteries, Funeral Parlours and Crematoriums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17 916	18 448	18 817
Cemeteries, Funeral Parlours and Crematoriums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14 808	15 258	15 563
Cemeteries, Funeral Parlours and Crematoriums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	21 864	22 520	22 971
Cemeteries, Funeral Parlours and Crematoriums		Employee related Cost	PO_0149	Good Governance and Compliance	247 695	262 556	278 310
Cemeteries, Funeral Parlours and Crematoriums		Employee related Cost	PO_0149	Good Governance and Compliance	90 928	96 383	102 166
Cemeteries, Funeral Parlours and Crematoriums		Employee related Cost	PO_0149	Good Governance and Compliance	14 756	15 641	16 579
Cemeteries, Funeral Parlours and Crematoriums		Employee related Cost	PO_0149	Good Governance and Compliance	16 450	17 437	18 483
Cemeteries, Funeral Parlours and Crematoriums		Employee related Cost	PO_0149	Good Governance and Compliance	23 188	24 580	26 054
Cemeteries, Funeral Parlours and Crematoriums		Employee related Cost	PO_0149	Good Governance and Compliance	861	912	967
Cemeteries, Funeral Parlours and Crematoriums		Employee related Cost	PO_0149	Good Governance and Compliance	973	1 032	1 094
Cemeteries, Funeral Parlours and Crematoriums		Employee related Cost	PO_0149	Good Governance and Compliance	125 956	133 514	141 525
Cemeteries, Funeral Parlours and Crematoriums		Employee related Cost	PO_0149	Good Governance and Compliance	310 769	329 415	349 180
Cemeteries, Funeral Parlours and Crematoriums		Employee related Cost	PO_0149	Good Governance and Compliance	1 666	1 766	1 872

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Cemeteries, Funeral Parlours and Crematoriums		Employee related Cost	PO_0149	Good Governance and Compliance	114 423	121 288	128 565
Cemeteries, Funeral Parlours and Crematoriums		Employee related Cost	PO_0149	Good Governance and Compliance	15 701	16 643	17 642
Cemeteries, Funeral Parlours and Crematoriums		Employee related Cost	PO_0149	Good Governance and Compliance	2 017 463	2 138 510	2 266 821
Cemeteries, Funeral Parlours and Crematoriums		CEMETRIES CLEARING AND CLEANING	EPWP051	Dignified Living	199 980	199 980	199 980
Cemeteries, Funeral Parlours and Crematoriums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	122 400	124 848	127 345
Cemeteries, Funeral Parlours and Crematoriums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 017	1 037	1 058
Cemeteries, Funeral Parlours and Crematoriums		Transport Assets	PO_0190	Dignified Living	291 070	303 877	317 247
Cemeteries, Funeral Parlours and Crematoriums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	52 922	53 980	55 060
Cemeteries, Funeral Parlours and Crematoriums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	29 799	30 395	31 003
Cemeteries, Funeral Parlours and Crematoriums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	122 400	124 848	127 345
Cemeteries, Funeral Parlours and Crematoriums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	49 199	50 183	51 186
Cemeteries, Funeral Parlours and Crematoriums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 215	4 299	4 385
Cemeteries, Funeral Parlours and Crematoriums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	156	158	161
Cemeteries, Funeral Parlours and Crematoriums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	12	13
Cemeteries, Funeral Parlours and Crematoriums		Employee related Cost	PO_0149	Good Governance and Compliance	272 316	288 655	305 975
Cemeteries, Funeral Parlours and Crematoriums		Employee related Cost	PO_0149	Good Governance and Compliance	53 298	56 496	59 886
Cemeteries, Funeral Parlours and Crematoriums		Employee related Cost	PO_0149	Good Governance and Compliance	8 277	8 774	9 300
Cemeteries, Funeral Parlours and Crematoriums		Employee related Cost	PO_0149	Good Governance and Compliance	23 594	25 010	26 510
Cemeteries, Funeral Parlours and Crematoriums		Employee related Cost	PO_0149	Good Governance and Compliance	493	523	554
Cemeteries, Funeral Parlours and Crematoriums		Employee related Cost	PO_0149	Good Governance and Compliance	229 011	242 752	257 317
Cemeteries, Funeral Parlours and Crematoriums		Employee related Cost	PO_0149	Good Governance and Compliance	125 540	133 072	141 057
Cemeteries, Funeral Parlours and Crematoriums		Employee related Cost	PO_0149	Good Governance and Compliance	2 586	2 741	2 905
Cemeteries, Funeral Parlours and Crematoriums		Employee related Cost	PO_0149	Good Governance and Compliance	849 444	900 411	954 435
Town Planning, Building Regulations and Enforcement, and City Engineer		Feasibility Studies	PO_0140	Good Governance and Compliance	13 032	13 292	13 558
Town Planning, Building Regulations and Enforcement, and City Engineer		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	10 200	10 404	10 612
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	720	746	761
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 152	10 460	10 669
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	7 821 474	8 290 762	8 788 208
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	60 201	63 813	67 642
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	94 166	99 816	105 805
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	164 482	174 351	184 812
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	586 432	621 617	658 915
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	2 235	2 370	2 512
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	117 813	124 882	132 375

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	749 995	794 995	842 695
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	1 360 263	1 441 878	1 528 391
Town Planning, Building Regulations and Enforcement, and City Engineer		Employee related Cost	PO_0149	Good Governance and Compliance	41 309	43 788	46 415
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	51 000	52 020	53 060
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 254	2 299	2 345
Town Planning, Building Regulations and Enforcement, and City Engineer		Transport Assets	PO_0190	Dignified Living	114 346	119 377	124 629
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 612	10 824	11 041
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 508	5 725	5 954
Town Planning, Building Regulations and Enforcement, and City Engineer		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	106 121	108 243	110 408
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	61 200	62 424	63 672
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15 300	15 606	15 918
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 100	5 202	5 306
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 100	5 202	5 306
Town Planning, Building Regulations and Enforcement, and City Engineer		Municipal Running Cost	PO_MUN	Good Governance and Compliance	40 800	41 616	42 448
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	51 000	52 020	53 060
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 416	4 543	4 634
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	444	458	467
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 848	8 085	8 247
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	35 844	36 916	37 654
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	513 409	544 213	576 866
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	92 398	97 942	103 819
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	15 353	16 274	17 251
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	489	518	549
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	14 764	15 650	16 589
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	92 413	97 958	103 836
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	3 450	3 657	3 876
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24	25	26
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	17	17
Parent operational expenditure	1				**2 741 081**	**2 971 638**	**3 164 816**
Entities: *List all operational projects grouped by Entity*							
Entity A Water project A							

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Entity B Electricity project B							
Entity Operational expenditure					–	–	–
Total Operational expenditure					**2 741 081**	**2 971 638**	**3 164 816**

References

1. Must reconcile with Budgeted Operating Expenditure

2. As per Table SA5

Q: QUALITY CERTIFICATE

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

Name: Geraldine Mettler

Municipal Manager of Stellenbosch Municipality

Signature

Date 19/5/2025

APPENDIX 2

STELLENBOSCH MUNICIPALITY

MONTHLY HOUSEHOLD AND BUSINESS ACCOUNTS SCENARIOS

2025/2026

MONTHLY HOUSEHOLD AND BUSINESS ACCOUNTS SCENARIOS BY MEANS OF RANDOM SAMPLE

SMALL HOUSEHOLD (NON- INDIGENT)	600202000	Erf 36	Monthly Account	Ex Vat 2024/2025	2025/2026
Valuation	216000/579000		Property Rates	-	120.58
Elec. - Kwh/pm (Dom 2)	237		Electricity - Units	504.82	555.04
Electricity-Basic	Dom 2 - Pre-paid		Electricity - Basic	-	-
Water - Kl./pm (Normal)	12		Water	115.20	122.16
Water-Basic	Domestic		Water Basic	88.09	93.38
Stand - sq.m	416		Sewerage	211.12	223.78
Bin	1		Refuse Removal	289.07	309.01
Free Water	0		**A/c Excluding VAT**	**1 208.30**	**1 423.95**
Free Elec.	0		**% Increase**		**17.85%**
			Effect on Municipal account		**215.65**

SMALL HOUSEHOLD (NON- INDIGENT)	600202000	Erf 36	Monthly Account	Ex Vat 2024/2025	2025/2026
Valuation	216000/579000		Property Rates	-	120.58
Elec. - Kwh/pm (Dom 2)	237		Electricity - Units	502.81	552.84
Electricity-Basic	Dom 4 - Credit meter		Electricity - Basic	293.42	322.62
Water - Kl./pm (Normal)	18		Water	232.56	246.54
Water-Basic	Domestic		Water Basic	88.09	93.38
Stand - sq.m	416		Sewerage	211.12	223.78
Bin	1		Refuse Removal	289.07	309.01
Free Water	0		**A/c Excluding VAT**	**1 617.06**	**1 868.75**
Free Elec.	0		**% Increase**		**15.56%**
			Effect on Municipal account		**251.69**

MEDIUM HOUSEHOLD	10964150	Erf 7018	Monthly Account	Ex Vat 2024/2025	2025/2026
Valuation	1105000/1220000		Property Rates	383.82	355.51
Elec. - Kwh/pm	598		Electricity - Units	1 582.27	1 739.67
Electricity-Basic	Dom 2 - Prepaid		Electricity - Basic	-	-
Water - Kl./pm (Normal)	25		Water	445.58	472.35
Water-Basic	Domestic		Water Basic	88.09	93.38
Stand - sq.m	626		Sewerage	264.00	279.84
Bin	1		Refuse Removal	289.07	309.01
			A/c Excluding VAT	**3 052.83**	**3 249.76**
Free Water	0		**% Increase**		**6.45%**
Free Elec.	0		**Effect on Municipal account**		**196.93**

LARGE HOUSEHOLD	109933085	Erf 1480	Monthly Account	Ex Vat 2024/2025	2025/2026
Valuation	7990000/8435000		Property Rates	3 580.11	3 085.93
Electricity-Basic	Dom 4 - Credit meter		Electricity - Basic	293.42	322.62
Elec. - Kwh/pm	791		Electricity - Units	2 290.64	2 518.57
			Electricity Demand Levy	-	-
Water - Kl./pm (Normal)	70		Water	3 487.88	3 697.05
Water-Basic	Domestic		Water Basic	88.09	93.38
Stand - sq.m	1255		Sewerage	376.13	398.69
Bin	1		Refuse Removal	289.07	309.01
			A/c Excluding VAT	**10 405.34**	**10 425.26**
Free Water	0		**% Increase**		**0.19%**
Free Elec.	0		**Effect on Municipal account**		**19.92**

LARGE HOUSEHOLD	150540005	Erf 2401	Monthly Account	Ex Vat 2024/2025	2025/2026
Valuation	4750000/5950000		Property Rates	2 020.13	2 175.18
Electricity-Basic	Dom 4 - Credit meter		Electricity - Basic	293.42	322.62
Elec. - Kwh/pm	791		Electricity - Units	2 290.64	2 518.57
			Electricity Demand Levy	-	-
Water - Kl./pm (Normal)	70		Water	3 487.88	3 697.05
Water-Basic	Domestic		Water Basic	88.09	93.38
Stand - sq.m	520		Sewerage	237.83	252.10
Bin	1		Refuse Removal	289.07	309.01
			A/c Excluding VAT	**8 707.05**	**9 367.91**
Free Water	0		**% Increase**		**7.59%**
Free Elec.	0		**Effect on Municipal account**		**660.85**

SMALL BUSINESS	109931007	Erf 8721	Monthly Account	Ex Vat 2024/2025	2025/2026
Valuation	2605000/2845000		Property Rates	2 455.86	2 189.23
Electricity-Basic	Com 3 - Prepaid		Electricity - Basic	503.52	553.62
Elec. - Kwh/pm	783		Electricity - Units	2 802.20	3 081.03
			Electricity Demand Levy	-	-
Water - Kl./pm (Normal)	9		Water	250.56	265.59
Water-Basic	Other		Water Basic	100.91	106.96
Stand - sq.m	500		Sewerage (ADD17 ×3)	954.88	1 012.18
Bin	1 - 3× per week		Refuse Removal	1 025.66	1 096.43
			A/c Excluding VAT	**8 093.60**	**8 305.03**
Free Water	0		**% Increase**		**2.61%**
Free Elec.	0		**Effect on Municipal account**		**211.44**

INDUSTRIAL (Medium Voltage)	341000004/107	Erf 6284	Monthly Account	Ex Vat 2024/2025	2025/2026
Valuation	224654000/255725000		Property Rates	211 792.56	196 780.39
Electricity-Basic	IND 2		Electricity - Basic	5 831.37	6 411.59
Elec. - Kwh/pm	664319		Electricity - Units	1 074 934.57	1 181 889.93
Electricity - Demand+Access	2581 + 2581		Electricity Demand Levy	1 258 495.60	1 383 699.91
Water - Kl./pm (Normal)	12453		Water	346 691.52	367 488.03
Water-Basic	Other		Water Basic	100.91	106.96
Stand - sq.m	252740		Sewerage (A2+A17+A20)	48 926.97	51 864.91
Bin	5 - 3× per week		Refuse Removal	5 128.30	5 482.15
			A/c Excluding VAT	**2 951 901.80**	**3 193 723.87**
Free Water	0		**% Increase**		**8.19%**
Free Elec.	0		**Effect on Municipal account**		**241 822.07**

A2 = 14241
A17 = 89
A20 = 6

TIME OF USE (Medium Voltage)	341000004/107	Erf 6284	Monthly Account	Ex Vat 2024/2025	2025/2026
Valuation	224654000/255725000		Property Rates	211 792.56	196 780.39
Peak	187842		Electricity Units	474 714.30	521 956.57
Standard	502191		Electricity Units	830 171.94	912 782.36
Off-Peak	438833		Electricity Units	543 757.97	597 822.20
Demand	3001		Electricity Demand Max	243 020.98	267 209.04
Access	3500		Electricity Demand Access	269 500.00	296 310.00
Electricity-Basic	TOU2		Electricity - Basic	11 124.54	12 231.45
Water - Kl./pm (Normal)	12453		Water	346 691.52	367 488.03
Water-Basic	Other		Water Basic	100.91	106.96
Stand - sq.m	252740		Sewerage (A2+A17+A20)	48 926.97	51 864.91
Bin	5 - 3× per week		Refuse Removal	5 128.30	5 482.15
			A/c Excluding VAT	**2 984 929.99**	**3 230 034.05**
Free Water	0		**% Increase**		**8.21%**
Free Elec.	0		**Effect on Municipal account**		**245 104.06**

A2 = 14241
A17 = 89
A20 = 6

APPENDIX 3

STELLENBOSCH MUNICIPALITY

TARIFFS

2025/2026

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DISCLAIMER
While every attempt has been made to ensure the information contained in Stellenbosch Municipalities Tariff Book is accurate, Stellenbosch Municipality does not accept any claims arising out of inaccuracies caused by human error or electronic fault or in any other form whatsoever. Should a tariff be excluded the prior year approved tariff will be used.

STELLENBOSCH MUNICIPALITY

PROPERTY TAX RATES 2025/2026

For the applicable provisions refer to the approved Rates Policy and Special Rating Areas Policy of the Municipality

PROPERTY RATES:

Property rates are levied in terms of Section 14(1) of the Local Government : Municipal Property Rates Act 6 of 2004 (the MPRA)

Category of Property		Tariff
Residential	R	0.004398
Industrial	R	0.009676
Business and Commercial	R	0.009234
Agricultural	R	0.001098
Mining	R	0.010115
Public Service Purposes	R	0.009234
Public Service Infrastructure	R	0.001098
Public Benefit Organisation	R	0.001098
Heritage	R	0.003518
Vacant Residential	R	0.008794
Vacant Other (not Residential nor Agricultural)	R	0.017590
Multiple Use Purpose (Each Component is categorised and rated as per above)		Multi Tariff

SPECIAL RATING AREAS (SRA):

Additional rates, for each SRA as approved by Council, are levied in terms of Section 22(1) of the MPRA

Special Rating Area		Tariff (Excl VAT)
Jonkershoek	R	0.000852
Technopark	R	0.002429
CITI Business	R	0.001818
CITI Residential	R	0.000909

Relief measures for Special Rating Areas may be granted according to the approved Special Rating Area Policy.

RELIEF MEASURES:

Relief Measures are generally described in paragraph 8 of approved Rates Policy, and may be granted according to the approved Rates Policy. This includes the specific undermentioned relief measures: (Please consult the Property Rates Policy for the complete information regarding rebates granted by Council)

1. Gross Monthly Household Income (Qualifying Senior Citizens & Disabled Persons)

A rebate as per the table below may be granted as per paragraph 8.3 of the approved Rates Policy

Gross Monthly Household Income (Income bands)				% Rebate
Up to			R 8,000	100%
From	R 8,001	To	R 11,000	75%
From	R 11,001	To	R 13,000	50%
From	R 13,001	To	R 17,000	25%

PROPERTY TAX RATES 2025/2026

For the applicable provisions refer to the approved Rates Policy and Special Rating Areas Policy of the Municipality

2. Municipal Valuation Threshold

On qualifying residential properties, up to a maximum valuation of R 250 000, will be granted, which amount includes the R15 000 as per Section 17(1)(h) of the MPRA and the R 235 000 Reduction granted as per paragraph 8.2.1(ii) of the approved Rates Policy. To further assist Indigent owners, an additional reduction of up to R 100 000 on the property valuation will be granted on qualifying and registered Indigent Owners as per paragraph 8.2.1(iii) of the approved Property Rates Policy.

3. Stellenbosch Special Rebates

A rebate of 20% may be granted as per paragraph 8.6 of the approved Rates Policy.

STELLENBOSCH MUNICIPALITY

ELECTRICITY TARIFFS

	Approved 2024/25	Application 2025/2026
1. Domestic		
Domestic: Life Line PP - 0 to 60amp single phase only (For qualifying indigent customers and receiving the first 100 units free per month) (DOM1)		
Fixed Charge per month	R -	**R -**
Domestic PP Lifeline DOM1 (c/kWh) (<= 50 kWh)	173.46	**190.72**
Domestic PP Lifeline DOM1 (c/kWh) (51 – 300 kWh)	217.06	**238.66**
Domestic PP Lifeline DOM1 (c/kWh) (300 – 600 kWh)	323.51	**355.70**
Domestic PP Lifeline DOM1 (c/kWh) (> 600 kWh)	372.17	**409.20**
Domestic PP Lifeline DOM1 BSST (Free Basic Units)	100 units	**100 units**
Domestic: Regular PP meters- (0 to 60amp single and three phase AND Less than 600kWh per month average consumption during the previous financial year and for generation for own use) (DOM2)		
Fixed Charge per month	R -	**R -**
Energy Rate (c/kWh) (<= 50kWh)	173.75	**191.04**
Energy Rate (c/kWh) (51 - 300kWh)	223.50	**245.73**
Energy Rate (c/kWh) (301 - 600kWh)	314.31	**345.58**
Energy Rate (c/kWh) (> 600kWh)	369.61	**406.38**
Domestic: Regular PP meters- (0 to 60 Amp single and three phase using more than 600 kWh per month average consumption during the previous financial year and for generation for own use) (DOM3)		
Fixed Charge per month	R 237.87	**R 261.54**
Energy Rate (c/kWh) (<= 50kWh)	173.46	**190.72**
Energy Rate (c/kWh) (51 - 300kWh)	222.50	**244.64**
Energy Rate (c/kWh) (301 - 600kWh)	313.89	**345.13**
Energy Rate (c/kWh) (> 600kWh)	369.63	**406.40**
Domestic: Regular (Using Credit Meters 60 Ampere single and three phase maximum and for generation for own use) (DOM4)		
Fixed Charge per month	R 293.42	**R 322.62**
Energy Rate (c/kWh) (<= 50kWh)	173.46	**190.72**
Energy Rate (c/kWh) (51 - 300kWh)	222.50	**244.64**
Energy Rate (c/kWh) (301 - 600kWh)	313.89	**345.13**
Energy Rate (c/kWh) (> 600kWh)	369.63	**406.40**
Domestic: Renewable Energy (DOM5) Generation for own use and export		
Reading cost R/pm	R 132.80	**R 146.01**
Basic Charge	R 293.42	**R 322.62**
Import		
Energy Rate (c/kWh) (<= 50kWh)	173.46	**190.72**
Energy Rate (c/kWh) (51 - 300kWh)	222.50	**244.64**
Energy Rate (c/kWh) (301 - 600kWh)	313.89	**345.13**
Energy Rate (c/kWh) (> 600kWh)	369.63	**406.40**
Reactive Energy Rate (c/kVArh)	R -	**R -**
Export		
Low Season		
Peak c/kWh	182.81	**201.00**
Standard c/kWh	125.80	**138.31**
Off Peak c/kWh	79.81	**87.75**
High Season		
Peak c/kWh	560.43	**616.20**
Standard c/kWh	169.80	**186.69**
Off Peak c/kWh	92.20	**101.38**
2. Commercial		
Commercial: Life Line (<20Ampere maximum, Single & three phase Pre Paid Only for micro entrepreneurial businesses) (COM1)		
Fixed Charge per month	R -	**R -**
Energy Rate (c/kWh)	375.63	**413.01**

ELECTRICITY TARIFFS				
	Approved 2024/25		Application 2025/2026	
Commercial: Low (40Ampere maximum, Pre Paid single & three phase only and for generation for own use) (COM2)				
Fixed Charge per month	R	294.05	**R**	**323.31**
Energy Rate (c/kWh)		301.63		**331.64**
Commercial: Regular PP only (80Ampere, single and three phase and for generation for own use) (COM3)				
Fixed Charge per month	R	503.52	**R**	**553.62**
Energy Rate (c/kWh)		357.88		**393.49**
Commercial: Credit meters (80Ampere, single and three phase and for generation for own use) (COM4)				
Fixed Charge per month	R	544.03	**R**	**598.17**
Energy Rate (c/kWh)		332.17		**365.23**
Commercial: Renewable Energy (COM 5) Generation for own use and export				
Reading cost R/pm	R	132.80	**R**	**146.01**
Basic Charge	R	544.03	**R**	**598.17**
Import				
Energy Rate (c/kWh)		332.17		**365.23**
Reactive Energy Rate (c/kVArh)		-		**-**
Export				
Low Season				
Peak c/kWh		182.81		**201.00**
Standard c/kWh		125.80		**138.31**
Off Peak c/kWh		79.81		**87.75**
High Season				
Peak c/kWh		560.43		**616.20**
Standard c/kWh		169.80		**186.69**
Off Peak c/kWh		92.20		**101.38**
3. Agricultural				
Agricultural: Regular (Prepaid and Credit meters maximum 80Amp 3 phase and for generation for own use) (AGR1)				
Fixed Charge per month	R	596.63	**R**	**656.00**
Energy Rate (c/kWh)		363.09		**399.22**
AGRICULTURAL: Renewable Energy (AGRI 1.1) Generation for own use and export				
Tariff similar as AGRI 1				
Reading cost R/pm	R	132.80	**R**	**146.01**
Fixed Charge per month R/pm	R	596.63	**R**	**656.00**
Import				
Energy Rate (c/kWh)		363.09		**399.22**
Reactive Energy Rate (c/kVArh)		-		**-**
Export				
Low Season				
Peak c/kWh		182.81		**201.00**
Standard c/kWh		125.80		**138.31**
Off Peak c/kWh		79.81		**87.75**
High Season				
Peak c/kWh		560.43		**616.20**
Standard c/kWh		169.80		**186.69**
Off Peak c/kWh		92.20		**101.38**
4. Industrial				
Large Power: Low Voltage > 80 Amp and for generation for own use (IND1)				
Fixed Charge per month	R	3,075.52	**R**	**3,381.54**
Energy Rate (c/kWh)		164.02		**180.34**
Notified Maximum Demand Charge (R/kVA)	R	75.05	**R**	**82.52**
Maximum Demand Charge (R/kVA)	R	416.81	**R**	**458.28**
Large Power (IND 1.1): Low Voltage>80 Amp: Renewable Energy- Generation for own use and export				
Fixed Charge per month	R	3,075.52	**R**	**3,381.54**

ELECTRICITY TARIFFS

	Approved 2024/25	Application 2025/2026
Reading cost R/pm	R 132.80	**R 146.01**
Import		
Energy Rate (c/kWh)	164.02	**180.34**
Notified Maximum Demand Charge (R/kVA)	R 75.05	**R 82.52**
Maximum Demand Charge (R/kVA)	R 416.81	**R 458.28**
Reactive Energy Rate (c/kVArh)	-	**-**
Export		
Low Season		
Peak c/kWh	182.81	**201.00**
Standard c/kWh	125.80	**138.31**
Off Peak c/kWh	79.81	**87.75**
High Season		
Peak c/kWh	560.43	**616.20**
Standard c/kWh	169.80	**186.69**
Off Peak c/kWh	92.20	**101.38**
Industrial: Medium Voltage and for generation for own use (IND2)		
Fixed Charge per month	R 5,831.37	**R 6,411.59**
Energy Rate (c/kWh)	161.81	**177.91**
Notified Maximum Demand Charge (R/kVA)	R 73.86	**R 81.21**
Maximum Demand Charge (R/kVA)	R 413.73	**R 454.90**
Industrial Medium Voltage (IND 2.1): Renewable Energy - Generation for own use and export		
Tariff similar as IND2		
Fixed Charge per month	R 5,831.37	**R 6,411.59**
Reading cost R/pm	R 132.80	**R 146.01**
Import		
Energy Rate (c/kWh)	161.81	**177.91**
Notified Maximum Demand Charge (R/kVA)	R 73.86	**R 81.21**
Maximum Demand Charge (R/kVA)	R 413.73	**R 454.90**
Reactive Energy Rate (c/kVArh)	-	**-**
Export		
Low Season		
Peak c/kWh	182.81	**201.00**
Standard c/kWh	125.80	**138.31**
Off Peak c/kWh	79.81	**87.75**
High Season		
Peak c/kWh	560.43	**616.20**
Standard c/kWh	169.80	**186.69**
Off Peak c/kWh	92.20	**101.38**

PLEASE NOTE, FOR ALL TARIFFS WHERE THERE IS A MAXIMUM DEMAND CHARGE AS PART OF THE TARIFF: In the event that the access demand or Notified Maximum Demand is exceeded more than once in a municipal financial year, the following additional charges will apply

1. A 10% of the total Access Demand Charge/Notified Maximum Demand will be added to your municipal account on the 2nd occasion.
2. A 20% of the total Access Demand Charge/ Notified Maximum Demand will be added to your municipal account on the 3rd occasion.
3. A 30% of the total Access Demand Charge/ Notified Maximum Demand will be added to your municipal account on the 4th occasion.
4. On the 5th occasion the municipality reserves the rights to disconnect your electricity supply and only when the electricity supply has been upgraded and bulk levy contribution paid will the supply be restored.

* Occasion refers to the number of times/events the Access Demand/ Notified Maximum Demand has been exceeded

5. Municipal

Municipal: Street and Traffic lights (MUN1)		
Fixed Charge per month	R -	**R -**
Energy Rate (c/kWh)	374.61	**411.89**
Municipal: Low Voltage <80 Amp (MUN2)		
Fixed Charge per month	R -	**R -**
Energy Rate (c/kWh)	340.52	**374.40**
Municipal: Low Voltage >80 Amp (MUN3)		
Fixed Charge per month	R -	
Energy Rate (c/kWh)	156.09	**171.62**

ELECTRICITY TARIFFS				
		Approved 2024/25		Application 2025/2026
Maximum Demand Charge (R/kVA)	R	462.04	**R**	**508.01**
6. Non Profit Organisations				
Non Profit Organisations : Single Phase 20 Amp Prepaid (NPO1)				
Fixed Charge per month	R	-	**R**	**-**
Energy Rate (c/kWh)		375.63		**413.01**
Non Profit Organisations : Low Voltage Max 60 Amp Prepaid SARS Approved (NPO2)				
Fixed Charge per month	R	-	**R**	**-**
Energy Rate (c/kWh)		360.37		**396.23**
7. Sport				
Sport: Low All Consumers (<80A) and Prepaid (SPO1)				
Fixed Charge per month	R	-	**R**	**-**
Energy Rate (c/kWh)		319.27		**351.04**
Sport: High Consumers (>80A) Maximum Demand (SPO2)				
Fixed Charge per month	R	-	**R**	**-**
Energy Rate (c/kWh)		146.11		**160.65**
Notified Maximum Demand Charge (R/kVA)	R	-	**R**	**-**
Maximum Demand Charge (R/kVA)	R	460.50	**R**	**506.32**
8. Time-of-Use				
Time of Use (Low Voltage>80Amp and for generation for own use) TOU1				
Fixed Charge per month	R	5,877.09	**R**	**6,461.86**
SUMMER: Maximum Demand Charge (R/kVA)	R	79.68	**R**	**87.61**
Access Charge (R/kVA)	R	79.68	**R**	**87.61**
Peak Energy (c/kWh)		260.66		**286.59**
Standard Energy (c/kWh)		171.76		**188.85**
Off-peak Energy (c/kWh)		128.81		**141.63**
Reactive Energy (c/kVArh)		-		
WINTER: Maximum Demand Charge (R/kVA)	R	79.68	**R**	**87.61**
Access Charge (R/kVA)	R	79.68	**R**	**87.61**
Peak Energy (c/kWh)		817.37		**898.70**
Standard Energy (c/kWh)		245.32		**269.73**
Off-peak Energy (c/kWh)		144.13		**158.47**
Reactive Energy (c/kVArh)		34.09		**37.48**
Time of Use Low Voltage (TOU 1.1): Renewable Energy - Generation for own use and export				
Reading Cost R/pm	R	132.80	**R**	**146.01**
Fixed Charge per month	R	5,877.09	**R**	**6,461.86**
Import				
SUMMER: Maximum Demand Charge (R/kVA)	R	79.68	**R**	**87.61**
Access Demand Charge (R/kVA)	R	79.68	**R**	**87.61**
Peak Energy (c/kWh)		260.66		**286.59**
Standard Energy (c/kWh)		171.76		**188.85**
Off-peak Energy (c/kWh)		128.81		**141.63**
Reactive Energy (c/kVArh)		-		
WINTER: Maximum Demand Charge (R/kVA)	R	79.68	**R**	**87.61**
Access Demand Charge (R/kVA)	R	79.68	**R**	**87.61**
Peak Energy (c/kWh)		817.37		**898.70**
Standard Energy (c/kWh)		245.32		**269.73**
Off-peak Energy (c/kWh)		144.13		**158.47**
Reactive Energy (c/kVArh)		34.09		**37.48**

ELECTRICITY TARIFFS

	Approved 2024/25	Application 2025/2026
Export		
Low Season		
Peak c/kWh	182.81	**201.00**
Standard c/kWh	125.80	**138.31**
Off Peak c/kWh	79.81	**87.75**
High Season		
Peak c/kWh	560.43	**616.20**
Standard c/kWh	169.80	**186.69**
Off Peak c/kWh	92.20	**101.38**
Time of Use (Medium Voltage and for generation for own use) TOU2		
Fixed Charge per month	R 11,124.55	**R 12,231.45**
SUMMER: Maximum Demand Charge (R/kVA)	R 80.98	**R 89.04**
Access Demand Charge (R/kVA)	R 77.00	**R 84.66**
Peak Energy (c/kWh)	252.72	**277.87**
Standard Energy (c/kWh)	165.31	**181.76**
Off-peak Energy (c/kWh)	123.91	**136.23**
Reactive Energy (c/kVArh)		
WINTER: Maximum Demand Charge (R/kVA)	R 80.98	**R 89.04**
Access Demand Charge (R/kVA)	R 77.00	**R 84.66**
Peak Energy (c/kWh)	834.86	**917.93**
Standard Energy (c/kWh)	237.15	**260.74**
Off-peak Energy (c/kWh)	139.40	**153.27**
Reactive Energy (c/kVArh)	35.81	**39.37**
Time of Use Medium Voltage (TOU 2.1): Renewable Energy - Generation for own use and export		
Fixed Charge per month	R 11,124.55	**R 12,231.45**
Reading Cost R/pm	R 132.80	**R 146.01**
Import		
SUMMER: Maximum Demand Charge (R/kVA)	R 80.98	**R 89.04**
Access Charge (R/kVA)	R 77.00	**R 84.66**
Peak Energy (c/kWh)	252.72	**277.87**
Standard Energy (c/kWh)	165.31	**181.76**
Off-peak Energy (c/kWh)	123.91	**136.23**
Reactive Energy (c/kVArh)	-	**-**
WINTER: Maximum Demand Charge (R/kVA)	R 80.98	**R 89.04**
Access Demand Charge (R/kVA)	R 77.00	**R 84.66**
Peak Energy (c/kWh)	834.86	**917.93**
Standard Energy (c/kWh)	237.15	**260.74**
Off-peak Energy (c/kWh)	139.40	**153.27**
Reactive Energy (c/kVArh)	35.81	**39.37**

Export		
Low Season		
Peak c/kWh	182.81	**201.00**
Standard c/kWh	125.80	**138.31**
Off Peak c/kWh	79.81	**87.75**
High Season		
Peak c/kWh	560.43	**616.20**
Standard c/kWh	169.80	**186.69**
Off Peak c/kWh	92.20	**101.38**

PLEASE NOTE, FOR ALL TARIFFS WHERE THERE IS A MAXIMUM DEMAND CHARGE AS PART OF THE TARIFF: In the event that the access demand or Notified Maximum Demand is exceeded more than once in a municipal financial year, the following additional charges will apply

1. A 10% of the total Access Demand Charge/Notified Maximum Demand will be added to your municipal account on the 2nd occasion.
2. A 20% of the total Access Demand Charge/ Notified Maximum Demand will be added to your municipal account on the 3rd occasion.
3. A 30% of the total Access Demand Charge/ Notified Maximum Demand will be added to your municipal account on the 4th occasion.
4. On the 5th occasion the municipality reserves the rights to disconnect your electricity supply and only when the electricity supply has been upgraded and bulk levy contribution paid will the supply be restored.

* Occasion refers to the number of times/events the Access Demand/ Notified Maximum Demand has been exceeded

ELECTRICITY TARIFFS

	Approved 2024/25	Application 2025/2026
9. External Wheeling		
Customer received power at low voltage (<400V) in c/kWh	35.77	**39.33**
Customer received power at medium voltage (>400V) in c/kWh	30.99	**34.07**

10. Generation for Own Use

Customers that want to connect an Own Generation for Own Use only system to the municipal electrical grid without being compensated for reverse power flow can remain on their current tariff and continue to use their current meter.

11. Generation for Own Use and Export

Customers that want to connect an Own Generation for Own Use and Export system to the municipal electrical grid and who want to be reimbursed will have to do the following:

1 The Municipality shall provide and install the requisite meters at the customer's cost.
2 The customer will stay on the existing purchase tariff.
3 For reimbursement the basic charge will be increased to include the automated meter reading cost.
4 The reimbursement will only be for the export energy.
5 Customer not allowed to generate more than his total consumption per financial year.

12.Availability Fees (Per Annum)

Availability	**4,673.82**	**5,138.87**

13. Time of use periods

1. Low Demand -Summer	**2. High Demand- Winter**
September to May	**June to August**
Monday to Friday	**Monday to Friday**
00:00 - 06:00 Off Peak	**00:00 - 06:00 Off Peak**
06:00 - 07:00 Standard	**06:00 - 09:00 Peak**
07:00 - 10:00 Peak	**09:00 - 17:00 Standard**
10:00 - 18:00 Standard	**17:00 - 19:00 Peak**
18:00 - 20:00 Peak	**19:00 - 22:00 Standard**
20:00 - 22:00 Standard	**22:00 - 24:00 Off Peak**
22:00 - 24:00 Off Peak	
Saturday	**Saturday**
00:00 - 07:00 Off Peak	**00:00 - 07:00 Off Peak**
07:00 - 12:00 Standard	**07:00 - 12:00 Standard**
12:00 - 18:00 Off Peak	**12:00 - 18:00 Off Peak**
18:00 - 20:00 Standard	**18:00 - 20:00 Standard**
20:00 - 24:00 Off Peak	**20:00 - 24:00 Off Peak**
Sunday	**Sunday**
00:00 - 24:00 Off Peak	**00:00 - 24:00 Off Peak**

All tariffs exclusive of VAT

STELLENBOSCH MUNICIPALITY

WATER TARIFFS

Monthly consumption	2024/2025 Normal consumption periods Amount Excl. VAT	UNIT	2024/2025 10% Water restriction periods Amount Excl. VAT	UNIT	2024/2025 20% Water restriction periods Amount Excl. VAT	UNIT	2024/2025 30% Water restriction periods Amount Excl. VAT	UNIT	2024/2025 40% Water restriction periods Amount Excl. VAT	UNIT	2025/2026 Normal consumption periods Amount Excl. VAT	UNIT	2025/2026 10% Water restriction periods Amount Excl. VAT	UNIT	2025/2026 20% Water restriction periods Amount Excl. VAT	UNIT	2025/2026 30% Water restriction periods Amount Excl. VAT	UNIT	2025/2026 40% Water restriction periods Amount Excl. VAT	UNIT
DOMESTIC																				
Includes single residential erven as well as single residential erven managed by body corporates.																				
0 kilolitres to 6 kiloliters	R 7.64	per kl.	R 7.64	per kl.	R 7.64	per kl.	R 7.64	per kl.	R 8.14	per kl.	R 8.10	**per kl.**	R 8.10	**per kl.**	R 8.10	**per kl.**	R 8.10	**per kl.**	R 8.62	**per kl.**
> 6 kilolitres to 12 kiloliters	R 11.56	per kl.	R 12.50	per kl.	R 12.69	per kl.	R 13.82	per kl.	R 14.95	per kl.	R 12.26	**per kl.**	R 13.25	**per kl.**	R 13.45	**per kl.**	R 14.65	**per kl.**	R 15.85	**per kl.**
> 12 kilolitres to 20 kiloliters	R 19.56	per kl.	R 23.59	per kl.	R 26.34	per kl.	R 31.98	per kl.	R 44.40	per kl.	R 20.73	**per kl.**	R 25.00	**per kl.**	R 27.92	**per kl.**	R 33.90	**per kl.**	R 47.06	**per kl.**
> 20 kilolitres to 25 kiloliters	R 34.78	per kl.	R 40.32	per kl.	R 43.59	per kl.	R 57.67	per kl.	R 80.54	per kl.	R 36.87	**per kl.**	R 42.73	**per kl.**	R 46.20	**per kl.**	R 61.13	**per kl.**	R 85.38	**per kl.**
> 25 kilolitres to 40 kiloliters	R 48.34	per kl.	R 53.70	per kl.	R 55.91	per kl.	R 80.97	per kl.	R 113.58	per kl.	R 51.24	**per kl.**	R 56.92	**per kl.**	R 59.27	**per kl.**	R 85.83	**per kl.**	R 120.39	**per kl.**
> 40 kilolitres to 70 kiloliters	R 77.24	per kl.	R 95.19	per kl.	R 108.13	per kl.	R 167.34	per kl.	R 257.46	per kl.	R 81.87	**per kl.**	R 100.91	**per kl.**	R 114.62	**per kl.**	R 177.38	**per kl.**	R 272.91	**per kl.**
70 kilolitres and above	R 113.83	per kl.	R 178.25	per kl.	R 235.26	per kl.	R 356.68	per kl.	R 478.11	per kl.	R 113.83	**per kl.**	R 178.25	**per kl.**	R 235.26	**per kl.**	R 356.68	**per kl.**	R 478.11	**per kl.**
DOMESTIC CLUSTER																				
Refers to a cluster (block of flats) served by a single water connections																				
0 kilolitres to 6 kiloliters	R 7.64	per kl.	R 7.19	per kl.	R 7.64	per kl.	R 7.64	per kl.	R 7.64	per kl.	R 8.10	**per kl.**	R 7.62	**per kl.**	R 8.10	**per kl.**	R 8.10	**per kl.**	R 8.10	**per kl.**
> 6 kilolitres to 12 kiloliters	R 11.56	per kl.	R 12.50	per kl.	R 12.69	per kl.	R 13.82	per kl.	R 14.95	per kl.	R 12.26	**per kl.**	R 13.25	**per kl.**	R 13.45	**per kl.**	R 14.65	**per kl.**	R 15.85	**per kl.**
> 12 kilolitres to 18 kiloliters	R 19.56	per kl.	R 23.59	per kl.	R 26.34	per kl.	R 31.98	per kl.	R 44.40	per kl.	R 20.73	**per kl.**	R 25.00	**per kl.**	R 27.92	**per kl.**	R 33.90	**per kl.**	R 47.06	**per kl.**
> 18 kilolitres to 25 kiloliters	R 34.78	per kl.	R 40.32	per kl.	R 43.59	per kl.	R 57.67	per kl.	R 80.54	per kl.	R 36.87	**per kl.**	R 42.73	**per kl.**	R 46.20	**per kl.**	R 61.13	**per kl.**	R 85.38	**per kl.**
Above 25 kiloliters	R 48.34	per kl.	R 53.70	per kl.	R 55.91	per kl.	R 80.97	per kl.	R 113.58	per kl.	R 51.24	**per kl.**	R 56.92	**per kl.**	R 59.27	**per kl.**	R 85.83	**per kl.**	R 120.39	**per kl.**
BUSINESS, COMMERCIAL AND INDUSTRIAL (Include University)	R 27.84	per kl.	R 37.09	per kl.	R 44.54	per kl.	R 61.25	per kl.	R 77.96	per kl.	R 29.51	**per kl.**	R 39.32	**per kl.**	R 47.22	**per kl.**	R 64.92	**per kl.**	R 82.63	**per kl.**
MUNICIPAL TARIFF FOR MUNICIPAL BUILDINGS AND ALL LEAKAGES																				
0 kilolitres to 20 kiloliters	R 12.22	per kl.	R 14.47	per kl.	R 15.94	per kl.	R 19.66	per kl.	R 23.39	per kl.	R 12.95	**per kl.**	R 15.34	**per kl.**	R 16.90	**per kl.**	R 20.84	**per kl.**	R 24.79	**per kl.**
> 21 kilolitres to 50 kiloliters	R 12.83	per kl.	R 15.01	per kl.	R 16.35	per kl.	R 19.87	per kl.	R 23.39	per kl.	R 13.60	**per kl.**	R 15.91	**per kl.**	R 17.33	**per kl.**	R 21.06	**per kl.**	R 24.79	**per kl.**
Above 50 kiloliters	R 13.95	per kl.	R 15.97	per kl.	R 17.09	per kl.	R 20.24	per kl.	R 23.39	per kl.	R 14.78	**per kl.**	R 16.93	**per kl.**	R 18.12	**per kl.**	R 21.45	**per kl.**	R 24.79	**per kl.**
MISCELLANEOUS AND ALL OTHER USERS (Schools, Sportbodies, Churches and Charity Organisations)	R 26.11	per kl.	R 27.48	per kl.	R 28.84	per kl.	R 31.57	per kl.	R 34.30	per kl.	R 27.68	**per kl.**	R 29.13	**per kl.**	R 30.57	**per kl.**	R 33.47	**per kl.**	R 36.36	**per kl.**
BASIC CHARGE																				
Domestic (per erven)	R 88.09			n/a		n/a		n/a		n/a	R 93.38			**n/a**		**n/a**		**n/a**		**n/a**
												Rate needs correction over time as it isn't in line with other basic charges								
Domestic cluster (per flat)	R 10.71			n/a		n/a		n/a		n/a	R 11.35			**n/a**		**n/a**		**n/a**		**n/a**
All other (per erven)	R 100.91			n/a		n/a		n/a		n/a	R 106.96			**n/a**		**n/a**		**n/a**		**n/a**
MASO																				
0 kilolitres to 24 kilolitres per household	R 1.73	per kl.	R 5.39	per kl.	R 8.95	per kl.	R 16.17	per kl	R 23.39	per kl	R 1.83	**per kl.**	R 5.72	**per kl.**	R 9.48	**per kl.**	R 17.14	**per kl**	R 24.79	**per kl**
25 kilolitres to 40 kilolitres per household	R 23.81	per kl.	R 31.01	per kl.	R 36.66	per kl.	R 49.51	per kl	R 62.36	per kl	R 25.24	**per kl.**	R 32.87	**per kl.**	R 38.86	**per kl.**	R 52.48	**per kl**	R 66.11	**per kl**
Above 40 kilolitres per household	R 25.87	per kl.	R 41.11	per kl.	R 54.67	per kl.	R 83.46	per kl	R 112.26	per kl	R 27.42	**per kl.**	R 43.58	**per kl.**	R 57.95	**per kl.**	R 88.47	**per kl**	R 118.99	**per kl**

Monthly consumption	2024/2025										2025/2026									
	Normal consumption periods		10% Water restriction periods		20% Water restriction periods		30% Water restriction periods		40% Water restriction periods		Normal consumption periods		10% Water restriction periods		20% Water restriction periods		30% Water restriction periods		40% Water restriction periods	
	Amount Excl. VAT	UNIT	Amount Excl. VAT	UNIT	Amount Excl. VAT	UNIT	Amount Excl. VAT	UNIT	Amount Excl. VAT	UNIT	Amount Excl. VAT	UNIT	Amount Excl. VAT	UNIT	Amount Excl. VAT	UNIT	Amount Excl. VAT	UNIT	Amount Excl. VAT	UNIT
TREATED EFFLUENT WATER																				
Infrastructure provided by Council:																				
Irrigation	R 0.13	per kl.	R -	n/a	R -	n/a	R -	n/a	R -	n/a	R 0.14	**per kl.**	R -	**n/a**	R -	**n/a**	R -	**n/a**	R -	**n/a**
Commercial / Industrial users / Domestic	R 5.70	per kl.	R -	n/a	R -	n/a	R -	n/a	R -	n/a	R 6.04	**per kl.**	R -	**n/a**	R -	**n/a**	R -	**n/a**	R -	**n/a**
Schools	R 6.41	per kl.	R -	n/a	R -	n/a	R -	n/a	R -	n/a	R 6.79	**per kl.**	R -	**n/a**	R -	**n/a**	R -	**n/a**	R -	**n/a**
Departmental	R 5.70	per kl.	R -	n/a	R -	n/a	R -	n/a	R -	n/a	R 6.04	**per kl.**	R -	**n/a**	R -	**n/a**	R -	**n/a**	R -	**n/a**
Golf Clubs	R 5.70	per kl.	R -	n/a	R -	n/a	R -	n/a	R -	n/a	R 6.04	**per kl.**	R -	**n/a**	R -	**n/a**	R -	**n/a**	R -	**n/a**
Infrastructure provided by User:																				
Irrigation	R 0.07	per kl.	R -	n/a	R -	n/a	R -	n/a	R -	n/a	R 0.07	**per kl.**	R -	**n/a**	R -	**n/a**	R -	**n/a**	R -	**n/a**
Commercial / Industrial users / Domestic	R 1.57	per kl.	R -	n/a	R -	n/a	R -	n/a	R -	n/a	R 1.66	**per kl.**	R -	**n/a**	R -	**n/a**	R -	**n/a**	R -	**n/a**
Schools	R 2.14	per kl.	R -	n/a	R -	n/a	R -	n/a	R -	n/a	R 2.26	**per kl.**	R -	**n/a**	R -	**n/a**	R -	**n/a**	R -	**n/a**
Departmental	R 1.57	per kl.	R -	n/a	R -	n/a	R -	n/a	R -	n/a	R 1.66	**per kl.**	R -	**n/a**	R -	**n/a**	R -	**n/a**	R -	**n/a**
Golf Clubs	R 1.57	per kl.	R -	n/a	R -	n/a	R -	n/a	R -	n/a	R 1.66	**per kl.**	R -	**n/a**	R -	**n/a**	R -	**n/a**	R -	**n/a**
Current Agreements:																				
Special Users	As per Agreement		As per agreement		As per agreement		As per agreement		As per agreement		**As per Agreement**		**As per agreement**		**As per agreement**		**As per agreement**		**As per agreement**	
BULK USERS																				
Water consumption for irrigation of sportsgrounds of schools, irrigation of Council property by sports clubs, as well as irrigation of parks and other grounds by Council's Departments. of Parks and Recreation:																				
To 2000 kilolitres	R 14.80	per kl	R 25.80	per kl	R 35.85	per kl	R 56.90	per kl	R 77.59	per kl	R 15.68	**per kl**	R 27.35	**per kl**	R 38.00	**per kl**	R 60.32	**per kl**	R 82.24	**per kl**
Above 2000 kilolitres	R 19.28	per kl	R 42.67	per kl	R 64.82	per kl	R 110.37	per kl	R 155.18	per kl	R 20.43	**per kl**	R 45.24	**per kl**	R 68.71	**per kl**	R 116.99	**per kl**	R 164.49	**per kl**
WATER AVAILABILITY FEE	R 1,899.66	per annum									R 2,013.64	**per annum**								

STELLENBOSCH MUNICIPALITY

WASTE MANAGEMENT TARIFFS

SERVICES RENDERED	UNIT	COMMENTS	Tariff 2024/2025 (VAT Excl.)	Tariff 2025/2026 (VAT Excl.)
Residential Waste Collection (Households, Flats, Hostels, Retirement homes, Churches, Schools, Welfare Organisations, etc.)				
Definition: 1 refuse unit = 240ℓ = 3 standard refuse bags				
Indigent subsidy: A monthly subsidy (to be determined by Council) to be credited to a registered indigent consumer's account				
Black bags (only were wheelie bins have not been introduced and/or stolen or lost)				
Single residential properties for indigent households.	per month	Account payable by property owner. Max 3 closed bags. No other extras. Service will cancel when 240ℓ bin is issued.	R 289.07	**R 309.01**
Basic residential collection based on 3 standard refuse bags once per week - 1st refuse unit - One dwelling on erf	per month	Account payable by property owner. Max 3 closed bags. No other extras. Service will cancel when 240ℓ bin is issued.	R 289.07	**R 309.01**
Basic residential collection based on 3 standard refuse bags per dwelling (1 refuse unit) for additional dwellings on same erf	per refuse unit per month	Account payable by property owner. Max 3 additional closed bags. No other extras. Per fixed arrangement - not variable. Service will cancel when 240ℓ bin is issued. At cluster housing, flats, etc. 1 refuse unit to be charged for every living unit (per month)	R 289.07	**R 309.01**
Additional collection based on an additional 3 standard refuse bags once per week - 2nd refuse unit or more	per month	Account payable by property owner. Max 3 additional closed bags. No other extras. Per fixed arrangement - not variable. Service will cancel when 240ℓ bin is issued.	R 289.07	**R 309.01**
Mobile bins (240ℓ Wheelie bin)				
Black Bin (Black lid Black bin)				
Basic residential collection based on 1 X 240ℓ per week - 1st bin - one dwelling per erf	per month	Account payable by property owner. No extras beside bin. At cluster housing, flats, etc. Units to be charged per quantity of bins used. Only WC024 bins will be collected	R 289.07	**R 309.01**
Basic residential collection based on 1 X 240ℓ per week for additional dwellings on same erf	per refuse unit per month	Account payable by property owner. No extras beside bin. At cluster housing, flats, etc. Units to be charged per quantity of bins used. Only WC024 bins will be collected.	R 289.07	**R 309.01**
Basic residential collection based on 1 X 240ℓ bin per week for additional dwellings	per refuse unit per month	Account payable by property owner. No extras beside bin. At cluster housing, flats, etc. Units to be charged per quantity of bins used. Only WC024 bins will be collected.	R 289.07	**R 309.01**
Blue Bin (Blue lid Black bin)				
Three times per week removal with a blue lid 240ℓ refuse bin (sectional title, residential zoned i.e. Hostels, Flats, Old age/retirement villages - NOT HOUSEHOLDS)	Per add 240ℓ bin per month	Account payable by property owner. No extras beside bin. (Sectional title, residential zoned i.e. Hostels, Flats, Old age/retirement villages).(Businesses to be charged per quantity of bins)	R 1,025.66	**R 1,096.43**
Non Residential Waste Collections (Business and Commercial)				
Definition: 1 refuse unit = 240ℓ = 3 standard refuse bags				
Black bags (Only were Wheelie bins have not been introduced)				
Collection based on three (3) standard refuse bags once (x1) per week	per month	Account payable by business owner. Max 3 closed bags. No other extras. `Black BAG Service will cancel when 240ℓ bin is issued.	R 341.88	**R 365.46**
Collection based on 3 standard refuse bags 3 x per week - three refuse units per month	per month	Account payable by business owner. Max 3 closed bags. No other extras. Service will cancel when 240ℓ bin is issued.	R 1,025.66	**R 1,096.43**
Additional collection based on additional refuse bags, once (x1) per week - measured in the number of additional refuse units ((3) standard refuse bags) per week	per month	Account payable by business owner. No other extras. Per fixed arrangement - not variable. Service will cancel when 240ℓ bin is issued.	R 341.88	**R 365.46**
Additional collection based on an additional refuse bags, 3 x per week - measured in the number of additional refuse units (3 standard refuse bags) per week	per month	Account payable by business owner. No other extras. Per fixed arrangement - not variable. Service will cancel when 240ℓ bin is issued.	R 1,025.66	**R 1,096.43**

	SERVICES RENDERED	UNIT	COMMENTS	Tariff 2024/2025 (VAT Excl.)	Tariff 2025/2026 (VAT Excl.)
Mobile bins (240ℓ Wheelie bin)					
Blue Bin (Blue lid Black bin)					
	Collection based on 1 X 240ℓ once (x1) per week measured as one blue bin.	per month	Account payable by business owner. No other extras. Per fixed arrangement - not variable.	R 341.88	**R 365.46**
	Additional 240ℓ removal/s once per week - measured as the number of additional blue bins	per month	Account payable by business owner. No other extras. Per fixed arrangement - not variable.	R 341.88	**R 365.46**
	Collection based on 1 X 240ℓ three times per week measured as one blue bin.	per month	Account payable by business owner. No other extras. Per fixed arrangement - not variable.	R 1,025.66	**R 1,096.43**
	Additional 240ℓ removals three times per week - measured as the number of additional blue bins	per month	Account payable by business owner. No other extras. Per fixed arrangement - not variable.	R 1,025.66	**R 1,096.43**
Mobile bins (240ℓ Wheelie bin)					
Red Bin (Red lid Black Bin)					
	Collection based on 1 X 240ℓ five times per week measured as one red bin.	per month	Account payable by business owner. No other extras. Per fixed arrangement - not variable.	R 1,709.40	**R 1,827.34**
	Additional 240ℓ removals five times per week - measured as the number of additional blue bins	per month	Account payable by business owner. No other extras. Per fixed arrangement - not variable.	R 1,709.40	**R 1,827.34**
Charges and Levies					
	Solid Waste availability charge	per annum	Vacant erven and to all households, **farm dwellings**, businesses, flats, developments not making use of municipal collection services	R 1,813.49	**R 1,938.62**
Collection of garden waste					
	Collection of clean garden waste placed in green refuse bags.	per collection of a maximum of 6 refuse bags	Limited to household properties only	R 109.41	**R 116.95**
Cleaning of private erven					
	Hiring of plant, equipment and staff to clean private erf/ erven	per hour	Residents will be required to pay per hour for the clean-up operation of all general waste including green waste builder's rubble	R 1,510.11	**R 1,614.30**
	Disposal waste from cleaning operation	per ton	All waste will be transported and disposed of at a licenced waste disposal facility and will be charged per ton.	R 1,325.12	**R 1,416.55**

STELLENBOSCH MUNICIPALITY

SEWERAGE TARIFFS

A. PROPERTIES UTILISED FOR DWELLING PURPOSES ONLY : (Residential Tariff)

Size of erf in m²	Sewerage levy (Per annum) 2024/25 (Excl VAT)	2025/26 (Excl VAT)
0 - 250	R 1,974.54	**R 2,093.01**
251 - 500	R 2,533.38	**R 2,685.38**
501 - 600	R 2,853.91	**R 3,025.15**
601 - 700	R 3,167.99	**R 3,358.07**
701 - 800	R 3,485.25	**R 3,694.37**
801 - 900	R 3,802.23	**R 4,030.36**
901 - 1 000	R 4,116.75	**R 4,363.75**
Above - 1 000	R 4,116.75	**R 4,363.75**
for each additional 500m² or part thereof	R 396.75	**R 420.55**

Should there be more than one dwelling unit on a property, the area is divided equally by the number of dwellings and a levy is calculated for each such portion as if it constitutes a separate erf. The above formula is applied i.r.o. each portion.

B. ALL VACANT ERVEN : (Availability Tariff)

Size of erf in m²	Sewerage availability levy (Per annum) 2024/25 (Excl VAT)	2025/26 (Excl VAT)
To - 1 000	R 2,469.33	**R 2,617.49**
Above - 1 000	R 3,194.86	**R 3,386.55**

C. ALL OTHER DEVELOPED ERVEN : (Non-residential Tariff - Only applicable in absence of industrial effluent agreement.)

Size of erf in m²	Sewerage levy (Per annum) 2024/25 (Excl VAT)	2025/26 (Excl VAT)
0 - 500	R 2,581.01	**R 2,735.87**
501 - 1 000	R 2,985.97	**R 3,165.13**
1 001 - 1 500	R 3,339.34	**R 3,539.70**
1 501 - 2 000	R 4,095.63	**R 4,341.37**
2 001 - 3 000	R 5,311.32	**R 5,630.00**
3 001 - 4 000	R 6,372.92	**R 6,755.30**
4 001 - 5 000	R 7,132.74	**R 7,560.71**
5 001 - 7 500	R 8,727.66	**R 9,251.32**
7 501 - 10 000	R 10,168.30	**R 10,778.40**
10 001 - 15 000	R 12,516.47	**R 13,267.46**
15 001 - 20 000	R 14,414.34	**R 15,279.20**
Above - 20 000	R 16,533.26	**R 17,525.26**

SEWERAGE TARIFFS

In addition to the above charges, the following fees, based on the area and usage of the buildings are payable

LEVIES BASED ON USAGE AND FLOOR AREAS OF BUILDINGS (Only applicable in absence of industrial effluent agreement.) (Per annum)

DESCRIPTION	AREA	SEWERAGE TARIFFS				REMARKS
			2024/2025	2025/26		
Use of buildings	**Intervals (m²)**	**Code**	**Amount Excl VAT**	**Amount Excl VAT**	**UNIT**	
a) Offices, Consulting rooms,	To - 2 500	ADD02	R 20.64	**R 21.87**	per m²	
Power-station, Ambulance	2 501 - 5 000		R 20.45	**R 21.68**	per m²	
station, Fire-station	Above 5 000		R 20.26	**R 21.48**	per m²	
b) Halls for the purposes of letting,	To - 2 500	ADD03	R 20.64	**R 21.87**	per m²	
Cinemas, Theatres, Venues for	2 501 - 5 000		R 20.45	**R 21.68**	per m²	
Meetings	5 001 - 10 000		R 20.26	**R 21.48**	per m²	
	Above ##########		R 20.07	**R 21.28**	per m²	
c) Shops not included under (d)		ADD04	R 20.45	**R 21.67**	per m²	
d) Fish shops, Greengrocer shops, Butcheries		ADD06	R 51.94	**R 55.06**	per m²	Only applicable in absence of industrial effluent agreement.
e) Cafe's, Restaurants		ADD05	R 20.45	**R 21.67**	per m²	Only applicable in absence of industrial effluent agreement.
f) Educational & Research buildings,		ADD07	R 20.45	**R 21.67**	per m²	
g) Private hostels, Boarding homes, Hostels		ADD08	R 33.58	**R 35.59**	per m²	
h) Licenced hotels, Guest-houses		ADD10	R 25.90	**R 27.45**	per m²	
i) Hospitals, Prisons, Clinics, Old age and other homes, Hospices, Shelters		ADD09	R 33.58	**R 35.59**	per m²	
j) Religious institutions, Sports clubs,		ADD12	R 922.11	**R 977.43**	per unit	Per water closet or per urinal,
Youth organisations,Libraries,		ADD11	R 506.55	**R 536.94**	per unit	or 0.5m of urinal wall or part thereof,
Museums, Halls not for letting, Physical fitness centres, Health centres, Messes, Under cover parking						whichever is the greatest.
k) Garages, Dry cleaners, Laundries, Workshops,		ADD18	R 1,482.85	**R 1,571.82**	per unit	Only applicable in absence of industrial effluent agreement.
l) Factories, Warehouses,		ADD17	R 2,959.20	**R 3,136.76**	per unit	Per water closet, or per urinal, or 0.5m of urinal wall or part thereof, whichever is the greatest. Only applicable in absence of industrial effluent agreement.
m) Dwelling units that are part of buildings described under (a) to (l)		ADD20	R 2,878.98	**R 3,051.72**	per unit	
n) Rooms used for dwelling purposes, forming part of buildings under (a) to (l)		ADD13	R 506.55	**R 536.94**	per m²	

STELLENBOSCH MUNICIPALITY

SUNDRY TARIFFS

DIREKTORAAT: FINANSIëLE DIENSTE
DIRECTORATE: FINANCIAL SERVICES

	Tariff 2024/25 (Incl. VAT)	Excl. VAT 2025/26	2025/26 VAT 15%	Tariff 2025/26 (Incl. VAT)
GENERAL				
Electronic Rates clearance fee(valuation certificate included) - New	R 230.00	R 208.70	R 31.30	**R 240.00**
Manual Rates clearance fee(valuation certificate included) - New	R 600.00	R 543.48	R 81.52	**R 625.00**
Not rated clearance (Sectional title units)	R 250.00	R 226.09	R 33.91	**R 260.00**
Admin Fee for dishounered payment	R 240.00	R 217.39	R 32.61	**R 250.00**
Special meter readings per consumer account(per occasion)	R 170.00	R 152.17	R 22.83	**R 175.00**
Disconnection fee for non-payments: Conventional meters	R 450.00	R 408.70	R 61.30	**R 470.00**
Disconnection fee for non-payments: Pre-paid meters	R 100.00	R 91.30	R 13.70	**R 105.00**
Disconnection fee for non-payments: Bulk meters	R 3,100.00	R 2,808.70	R 421.30	**R 3,230.00**
Unidentified/incorrect deposits on bank statement	R 160.00	R 143.48	R 21.52	**R 165.00**
Rental - Housing - Indigent Consumers	R 110.00	R 115.00	N/A	**R 115.00**
Administration Fees for Reminders, SMS's and Notices	R 10.00	R 8.70	R 1.30	**R 10.00**
PROVISION OF INFORMATION				
Issue of valuation certificate	R 125.00	R 113.04	R 16.96	**R 130.00**
Extracts from accounts - per monthly statement	R 60.00	R 52.17	R 7.83	**R 60.00**
Extracts from records : rate per hour or part thereof	R 180.00	R 160.87	R 24.13	**R 185.00**
Copies : per A4 - page	R 3.00	R 2.61	R 0.39	**R 3.00**
Copies : per A3 - page	R 15.00	R 13.04	R 1.96	**R 15.00**
Valuation Information - Sea-Info	R 12.00	R 10.43	R 1.57	**R 12.00**
DEPOSIT FOR SERVICES				
Water	R 850.00	R 880.00	N/A	**R 880.00**
Electricity (domestic)	R 1,800.00	R 2,000.00	N/A	**R 2,000.00**
Electricity (other): Bulk users calculate with a minimum of	R 20,000.00	R 22,400.00	N/A	**R 22,400.00**
Indigent Household/Low cost Housing	R 100.00	R 105.00	N/A	**R 105.00**
Electricity (other) excluding Bulkusers	R 6,350.00	R 7,100.00	N/A	**R 7,100.00**
Adjustment of deposits due to non-payment : In terms of Credit Control and Debt Collection Policy	** When on cut-off list ; a deposit may be increased by an amount up to three times or more of a monthly average consumption.			
TENDER DEPOSIT (COMPUTER PRINTS BLACK & WHITE)				
Copies : per A4 - page	R 4.00	R 3.48	R 0.52	**R 4.00**
Copies : per A3 - page	R 15.50	R 13.48	R 2.02	**R 15.50**
Copies : per A2 - page	R 60.50	R 52.61	R 7.89	**R 60.50**
Copies : per A1 - page	R 80.50	R 70.00	R 10.50	**R 80.50**
Copies : per A0 - page	R 95.50	R 83.04	R 12.46	**R 95.50**

STELLENBOSCH MUNICIPALITY

SUNDRY TARIFFS

DIREKTORAAT: GEMEENSKAPSDIENSTE
DIRECTORATE: COMMUNITY SERVICES

	Tariff 2024/25 (Incl. VAT)	Excl. VAT 2025/26	2025/26 VAT 15%	Tariff 2025/26 (Incl. VAT)
Director: Community and Protection Services has the delegation to authorise tariff discounts on any park or public open spaces for events, to the maximum of 30% off the firm tariff after receiving a recommendation from the Manager: Community Services.				
TOEGANGSGELDE / ENTRANCE FEES:				
JONKERSHOEK PIEKNIEKTERREIN / PICNIC SITE				
Persone / Persons	R 35.50	R 32.17	R 4.83	R 37.00
Voertuie / Vehicles	R 29.50	R 26.96	R 4.04	R 31.00
Kinders onder 5 jaar oud/ Children below 5 years of age	Free	Free	Free	Free
Kinders 6 tot 17 jaar oud / Children 6-17 years	R 26.00	R 23.48	R 3.52	R 27.00
Official year end function for Council employees (by prior arrangement only)				
Pensioners (It is a person who, in the case of a male, is 65 years of age and older and, in the case of a female, is 60 years of age or older.)	R 26.00	R 23.48	R 3.52	R 27.00
CLOETESVILLE SWEMBAD / SWIMMING POOL				
Kinders onder die ouderdom van 5 jaar vergesel deur volwassenes. Children under the age of 5 years accompanied by adults.	Gratis/Free	Gratis/Free	Gratis/Free	Gratis/Free
Kinders 6 tot 17 jaar / Children 6-17 years	R 7.00	R 6.09	R 0.91	R 7.00
Volwassenes / Adults	R 13.50	R 12.17	R 1.83	R 14.00
Pensioners (It is a person who, in the case of a male, is 65 years of age and older and, in the case of a female, is 60 years of age or older.)	R 9.50	R 8.26	R 1.24	R 9.50
Group bookings must be pre-arranged at (021) 808 8295				
30 - 40 persons	R 510.11	R 460.87	R 69.13	R 530.00
41 - 60 persons	R 678.65	R 600.00	R 90.00	R 690.00
61 - 80 persons	R 1,012.36	R 939.13	R 140.87	R 1,080.00
81 - maximum 100	R 1,357.31	R 1,226.09	R 183.91	R 1,410.00
Group bookings only within official hours.				
Braai facility coupon	R 55.06	R 52.17	R 7.83	R 60.00
BEGRAAFPLAASDIENSTE / CEMETERY SERVICES: WC024				
Waar 'n familie as behoeftige geregistreer is by die Munisipaliteit, kan die familie (slegs naaste familie) kwalifiseer vir 50% afslag, na goedkeuring van die relevante Direkteur, op die tarief vir 'n grafperseel. Die familie of delegasie moet skriftelik aansoek doen en rig aan die betrokke Direkteur. Hierdie vergunning is slegs van toepassing Maandae tot Saterdae-Vakansiedae uitgesluit. Plaaswerkers: brief ter bevestiging van plaaseienaar.				
When a family has been registered as an indigent beneficiary at the Municipality, the members of the family (not including extended members) qualifies for 50% discount, after approval by the relevant Director, on the tariff of a gravesite. The family or a delegate must apply in writing to the relevant Director. This concession is only applicable Mondays to Saterdays, excluding Public Holidays. Farm workers: must provide written confirmation from the farm owner.				
1. Grafperseel : kinders onder 12 jaar oud / Grave site children under the age of 12 years	R 923.38	R 838.26	R 125.74	R 964.00
2. Grafperseel : persone 12 jaar en ouer / Grave site persons 12 years and older	R 1,137.49	R 1,026.09	R 153.91	R 1,180.00
3. Teraardebestelling : kinders onder 12 / Burial : children under 12 years	R 481.76	R 437.39	R 65.61	R 503.00
4. Teraardebestelling : persone bo 12 jaar en ouer / Burial : Persons 12 years and older	R 990.29	R 899.13	R 134.87	R 1,034.00
5. No Digging : Re-Opening: No Digging Burial Tariff for graves where no digging is required by the Municipality	R 300.00	R 272.61	R 40.89	R 313.50
6. Ekstra grafwydte per 100mm of gedeelte daarvan: tot maks 2.4m (standaardwydte = 550mm onder 12 jaar / 700mm bo 12 jaar) **Additional excavation of grave width per 100mm or part thereof: to a max. of 2.4m** Standard width = 550mm under 12 years / 700mm over 12 years)	R 172.63	R 156.96	R 23.54	R 180.50
7. Opgrawings / Disinterments (Exhumation)	R 1,278.01	R 1,160.43	R 174.07	R 1,334.50

DIREKTORAAT: GEMEENSKAPSDIENSTE DIRECTORATE: COMMUNITY SERVICES	Tariff 2024/25 (Incl. VAT)	Excl. VAT 2025/26	2025/26 VAT 15%	Tariff 2025/26 (Incl. VAT)
8. Begrawe van veraste oorblyfsels in bestaande grafte / Burial of ashes in existing grave	R 157.91	R 143.48	R 21.52	R 165.00
8.a Adding of ASH/Burial Inscriptions or Monumental Plaque on existing grave	R 100.00	R 90.87	R 13.63	R 104.50
9. Herbevestiging van grafpersele / Reconfirmation of grave site (Papegaaiberg)	R 255.60	R 232.17	R 34.83	R 267.00
10. Wysiging of oordrag van eienaarskap van grafperseel / Change in ownership of gravesite	R 82.97	R 75.65	R 11.35	R 87.00
11. Addisionele heffing vir dienste aangevra vir Sondae / Additional levy for services on Sundays:				
11 a.Groepe vrygestel deur Munisipale Verordening/Groups exempted by Municipal By-Law	R -	R -	R -	R -
11 b. Groepe nie vrygestel deur Munisipale Verordening / Groups not exempted by Municipal By-Law	R 5,714.22	R 5,187.83	R 778.17	R 5,966.00
12. Addisionele heffing vir dienste aangevra vir Saterdae / Additional levy for services on Saterdays: (weekly tariff to apply if no municipal services are rendered)	R 1,833.37	R 1,665.22	R 249.78	R 1,915.00
13. Nisse/ Niches (N/A)		R -	R -	R -
14. Nuwe Grafsteenpermit (Messelwerk) / New Permit for gravestone (Masonry)	R 334.56	R 304.35	R 45.65	R 350.00
15. Admin cost for record enquiries	R 100.00	R 91.30	R 13.70	R 105.00
16. Cancellation Fee: Late cancellation penalty applicable if booking is cancelled at short notice. A minimum of 48 hours notice applies	500.00	R 453.91	R 68.09	R 522.00
17. Penalty: Time Delays: For not Adhering to approved timeslots: (Arriving 30min before or after 30 min approved timeslot/or Burail taking longer than allowed)	500.00	R 453.91	R 68.09	R 522.00
BEGRAAFPLAASDIENSTE / CEMETERY SERVICES: OUTSIDE WC024				
Tariewe vir persone wat buite die munisipale grense gewoon het met sterfte datum = 4 maal die tariewe hierbo, behalwe die verkoop van nisse, waarop 'n 50% belading geld. Indien sulke persone reeds 'n graf besit, geld hierdie belading steeds op die maak van grafte. / Tariffs for persons residing outside of the municipal area at the time of death = 4 times the tariffs above, with the exception of the sale of niches, to which a 50% surcharge applies. Should such a person already possess a grave site, the excess still applies to the digging of the grave and other related charges.				
Normale tariewe geld ten opsigte van begrafnisse op Sondae en Openbare Vakansiedae vir geloofsgroepe soos vervat in die Verordening/				
Normal tariffs will apply for burials on Sundays and public holidays for certain religious groups as determined by the By-Law.				
TARIFFS FOR ANY PARK OR PUBLIC OPEN SPACE FOR EVENTS:				
Birthday parties, creches & school events, religious events, festivals, markets, cycling events ***Event = Live Entertainment, Selling of Food, Ticket Sales, 200 & more people attending,*** *one (1)day or if otherwise stated. All applications in writing.* Lessees are not entitled to exclusive rights of the venue at a time ***Inside WC024= Inside Stellenbosch Municipal Boundary*** ***Outside WC024= Outside Stellenbosch Municipal Boundary***				
TARIFFS FOR THE BRAAK				
Tariff for non-profitable organisations per day.	R 1,014.75	R 922.17	R 138.33	R 1,060.50
Tariff for religious events per day (maximum of 7 days) (Include set up and breakdown per day)	R 957.58	R 869.57	R 130.43	R 1,000.00
Tariff for profitable organisations within WC024 per day	R 4,740.24	R 4,303.48	R 645.52	R 4,949.00
Tariff for profitable organisations outside WC024 per day	R 10,142.69	R 9,207.83	R 1,381.17	R 10,589.00
TARIFFS FOR ALL OTHER PUBLIC OPEN SPACES/ GARDENS/ NATURE RESERVES/ DEVELOPED PARKS				
Tariff for non-profitable organisations -religious events per day and maximum 7 days (Include set up and breakdown per day)	R 440.68	R 400.00	R 60.00	R 460.00
Tariff for BIRTHDAY PARTIES and PICNIC INSIDE WC024 (PARKS AND PUBLIC OPEN SPACES ONLY)	R 440.68	R 400.00	R 60.00	R 460.00
Tariff for BIRTHDAY PARTIES and PICNICS OUTSIDE WC024 (PARKS AND OPEN SPACES ONLY)	R 881.35	R 800.00	R 120.00	R 920.00
Tariff for BIRTHDAY PARTIES and PICNICS INSIDE WC024 (JMNR ONLY)	R 440.68	R 400.00	R 60.00	R 460.00
Tariff for BIRTHDAY PARTIES and PICNICS OUTSIDE WC024 (JMNR ONLY)	R 881.35	R 800.00	R 120.00	R 920.00
Hire of Jumping castle per day NEW (JMNR ONLY)	R 337.08	R 306.09	R 45.91	R 352.00
Tariff for Parking of vehicles (When using an area for parking of vehicles only)	R 2,915.61	R 2,646.96	R 397.04	R 3,044.00
Tariff for PHOTOSHOOTS INSIDE WC024 (Excl. Wedding photos)	R 1,131.47	R 1,027.39	R 154.11	R 1,181.50
Tariff for PHOTOSHOOTS OUTSIDE WC024 (Excl. Wedding photos)	R 2,262.93	R 2,054.35	R 308.15	R 2,362.50
Tariff for profitable organisations INSIDE WC024 per day **(Set up cost 50% of tariff and break-up cost 50% of tariff per day)**	R 4,740.24	R 4,303.48	R 645.52	R 4,949.00
Tariff for profitable organisations OUTSIDE WC024 per day **(Set up cost 50% of tariff and break-up cost 50% of tariff per day)**	R 10,129.59	R 9,196.09	R 1,379.41	R 10,575.50
Tariff for non- profitable organisations INSIDE WC024 per day max 50 **(Set up cost 50% of tariff and break-up cost 50% of tariff per day)**	R 971.87	R 882.61	R 132.39	R 1,015.00
Tariff for non- profitable organisations INSIDE WC024 per day max 100 **(Set up cost 50% of tariff and break-up cost 50% of tariff per day)**	R 1,943.74	R 1,765.22	R 264.78	R 2,030.00
Tariff for non- profitable organisations INSIDE WC024 per day max 200 **(Set up cost 50% of tariff and break-up cost 50% of tariff per day)**	R 2,915.61	R 2,638.26	R 395.74	R 3,034.00

DIREKTORAAT: GEMEENSKAPSDIENSTE DIRECTORATE: COMMUNITY SERVICES	Tariff 2024/25 (Incl. VAT)	Excl. VAT 2025/26	2025/26 VAT 15%	Tariff 2025/26 (Incl. VAT)
Tariff for non-profitable organisations OUTSIDE WC024 per day max 50 **(Set up cost 50% of tariff and break-up cost 50% of tariff per day)**	R 1,943.74	R 1,764.78	R 264.72	R 2,029.50
Tariff for non-profitable organisations OUTSIDE WC024 per day max 100 **(Set up cost 50% of tariff and break-up cost 50% of tariff per day)**	R 3,887.48	R 3,529.57	R 529.43	R 4,059.00
Tariff for non-profitable organisations OUTSIDE WC024 per day max 200 **(Set up cost 50% of tariff and break-up cost 50% of tariff per day)**	R 5,831.21	R 5,293.91	R 794.09	R 6,088.00
WEDDING CEREMONY ONLY with a maximum of 100 pax INSIDE WC024 (JMNR)	R 2,120.00	R 1,924.78	R 288.72	R 2,213.50
WEDDING CEREMONY ONLY with a maximum of 100 pax OUTSIDE WC024 (JMNR)	R 4,240.00	R 3,849.57	R 577.43	R 4,427.00
WEDDING PHOTOS ONLY with a maximum of 100 pax INSIDE WC024 (JMNR)	R 1,131.47	R 1,027.39	R 154.11	R 1,181.50
WEDDING PHOTOS ONLY with a maximum of 100 pax OUTSIDE WC024 (JMNR)	R 2,262.93	R 2,054.35	R 308.15	R 2,362.50
Tariff for profitable organisations WITHIN WC024 per day (seminars, workshops, strategic sessions) PARADYSKLOOF CLUBHOUSE	R 1,445.89	R 1,312.61	R 196.89	R 1,509.50
Tariff for profitable organisations OUTSIDE WC024 per day (seminars, workshops, strategic sessions) PARADYSKLOOF CLUBHOUSE	R 2,891.79	R 2,625.22	R 393.78	R 3,019.00
Tariff for non profitable organisations WITHIN WC024 per day (seminars, workshops, strategic sessions) PARADYSKLOOF CLUBHOUSE	R 722.95	R 656.52	R 98.48	R 755.00
Tariff for non profitable organisations OUTSIDE WC024 per day (seminars, workshops, strategic sessions) PARADYSKLOOF CLUBHOUSE	R 1,445.89	R 1,312.61	R 196.89	R 1,509.50
WEDDING PHOTOS ONLY with a maximum of 100 pax INSIDE WC024 (PARADYSKLOOF NATURE AREA)	R 1,131.47	R 1,027.39	R 154.11	R 1,181.50
WEDDING PHOTOS ONLY with a maximum of 100 pax OUTSIDE WC024 (PARADYSKLOFF NATURE AREA)	R 2,262.93	R 2,054.35	R 308.15	R 2,362.50
WEDDINGS, YEAR END FUNCTIONS AND PARTIES with a maximum of 100 pax WITHIN WC024 per day (PARADYSKLOOF CLUBHOUSE)	R 5,831.21	R 5,293.91	R 794.09	R 6,088.00
WEDDINGS, YEAR END FUNCTIONS AND PARTIES a maximum of 100 pax OUTSIDE WC024 per day (PARADYSKLOOF CLUBHOUSE)	R 11,662.43	R 10,587.39	R 1,588.11	R 12,175.50
INITIATIONS SITES (tariff as per Council decision) PER CALENDER MONTH	R 2,701.22	R 2,452.17	R 367.83	R 2,820.00
To access routes in nature areas and plantations for any related activities	R 112.36	R 102.17	R 15.33	R 117.50
Rastafarian	R 2,701.22	R -	R -	R -
Eco Centre Rental - per day (max 25 people)	R 956.39	R 868.26	R 130.24	R 998.50
Eco Centre Rental - per day- (max 25 people) per hour R150.00	R 189.37	R 172.17	R 25.83	R 198.00
STILL/ FILM SHOOTS				
Event= Per day. Includes all parks, public open spaces, sportsgrounds, nature reserves/ plantations and				
Non-commercial shoots	R 1,127.89	R 1,023.91	R 153.59	R 1,177.50
Commercial	R 10,137.93	R 9,203.48	R 1,380.52	R 10,584.00
Other				
Base camp parking only (when using an area for parking of vehicles but no filming.	R 4,287.66	R 3,892.61	R 583.89	R 4,476.50
Helipad Parking per day	R 4,287.66	R 3,892.61	R 583.89	R 4,476.50
Access through Nature Areas/ Reserves for when filming at a nearby farms: plus permit fee (passing through our Nature Reserve)	R 1,286.30	R 1,167.83	R 175.17	R 1,343.00
FORESTRY PRODUCTS				
All wattles/ tonne (per bakkie load)				
Eucalyptus Species/ tonne INSIDE WC024 (per bakkie load)	R 488.77	R 443.91	R 66.59	R 510.50
Eucalyptus Species/ tonne OUTSIDE WC024 (per bakkie load)	R 535.96	R 486.52	R 72.98	R 559.50
Fire Wood per tonne Self cut/ tonne INSIDE WC024 (per bakkie load)	R 402.25	R 365.22	R 54.78	R 420.00
Fire Wood per tonne Self cut/ tonne OUTSIDE WC024 (per bakkie load)	R 468.54	R 425.22	R 63.78	R 489.00
Latte for screens/ tonne self-cut INSIDE WC024 (per a bakkie load)	R 535.96	R 486.52	R 72.98	R 559.50
Latte for screens/ tonne self-cut OUTSIDE WC024 (per a bakkie load)	R 602.25	R 546.96	R 82.04	R 629.00
Softwood Sawlogs				
Poplars poles 80mm- 100mm diamtre at thin end/ tonne INSIDE WC024(per bakkie load)	R 334.83	R 303.91	R 45.59	R 349.50
Poplars poles 80mm- 100mm diamtre at thin end/ tonne OUTSIDE WC024(per bakkie load)	R 402.25	R 365.22	R 54.78	R 420.00
INDUSTRIAL ROUNDWOOD				
includes all commercial wood in situ small volumes up to R200 000.00 (pine sawlogs.)				
Class A= 13,5cm-17cm diametre at thin end/ m3 INSIDE WC024b	R 469.26	R -	R -	R -
Class A= 13,5cm-17cm diametre at thin end/ m3 OUTSIDE WC024	R 496.65	R -	R -	R -
Class B= 19cm-25cm diametre at thin end/ m3 INSIDE WC024	R 638.38	R -	R -	R -
Class B= 19cm-25cm diametre at thin end/ m3 OUTSIDE WC024	R 709.85	R -	R -	R -
Class C= 27cm-33cm diametre at thin end/m3 INSIDE WC024	R 894.45	R -	R -	R -
Class C= 27cm-33cm diametre at thin end/m3 OUTSIDE WC024	R 993.30	R -	R -	R -
Class D= 35cm> diametre at thin end/m3 INSIDE WC024	R 964.72	R -	R -	R -
Class D= 35cm> diametre at thin end/m3 OUTSIDE WC024	R 1,064.77	R -	R -	R -

STELLENBOSCH MUNICIPALITY

SUNDRY TARIFFS

DIREKTORAAT: GEMEENSKAPSDIENSTE
DIRECTORATE: COMMUNITY SERVICES

LIBRARY SERVICES	Tariff 2024/25 (Incl. VAT)	Excl. VAT 2025/26	2025/26 VAT 15%	Tariff 2025/26 (Incl. VAT)
Printing Services				
Printing fee for a A4 black and white page	R 1.50	R 1.74	R 0.26	R 2.00
Printing fee for a A4 color page	R -	R 3.48	R 0.52	R 4.00
Printing fee for a A3 black and white page	R -	R 3.48	R 0.52	R 4.00
Printing fee for a A3 color page	R -	R 5.22	R 0.78	R 6.00
Printing A4 per page	R 1.70	R -	R -	R -
Photocopy Services				
1 X A4 black and white photocopy	R 0.70	R 0.87	R 0.13	R 1.00
1 X A3 black and white photocopy	R 1.30	R 0.87	R 0.13	R 1.00
1 X A4 Colour photocopy	R -	R 2.61	R 0.39	R 3.00
1X A3 colour photocopy	R -	R 3.48	R 0.52	R 4.00
Overdue library materials fine				
Fines are charged per week or part thereof	R 1.20	R 1.07	R 0.13	R 1.00
Damaged Items				
Cost to replace damaged plastic sleeve	R 6.50	R 6.09	R 0.91	R 7.00
Damaged Spine		R 3.48	R 0.52	R 4.00
Loose or Torn Pages		R 3.48	R 0.52	R 4.00
Replacement of a CD's and DVD case	R 7.50	R 6.96	R 1.04	R 8.00
Replacement cost of a damaged and lost library item	**Price on item**			**Price on item**
Minor damages to any library item	R 14.00	R 13.04	R 1.96	R 15.00
1st and 2nd replacement of computerised membership card	R 20.00	R 18.26	R 2.74	R 21.00
3rd and thereafter, replacement of computerised membership card	R 40.00	R 36.52	R 5.48	R 42.00
Faxes				
Fee for receiving a fax - per page	R 3.00	R 2.61	R 0.39	R 3.00
Scan and email				
Scan and email per page	R 3.50	R 2.98	R 0.52	R 4.00
Reservations				
Reservation of any library material	R 5.00	R 4.35	R 0.65	R 5.00
Inter Library Loan reservation fee	R 5.00	R 4.35	R 0.65	R 5.00
Memberships				
Annual membership fee for users residing outside municipality boundaries	R 87.00	R 79.13	R 11.87	R 91.00
Visitors fees for users that will be residing in the municipal area for less than 3 months	R 134.00	R 121.74	R 18.26	R 140.00
Membership (Currently employed Municipal Employees Living Outside Stellenbosch)	**Free**	**Free**	**Free**	**Free**
LIBRARY HALL RENTALS				
CONDITIONS FOR USAGE OF A LIBRARY HALL				
Not available for the following: weddings, birthdays, christening and parties, political meeting or rallies				
Library halls are available during library hours only.				
No equipment and catering supplies are available at the halls.				
The Director: Community and Protection Services may consider motivated applications for Non-Govermental Organisation discounts.				
Library Hall rental hours: 8.30am - 5.00pm				
Monday- Friday: 8.30 am - 5.00pm				
Saturday- 8.30am - 12.00am				
Closed on Sundays and Public Holidays				
Plein Street, Idas Valley, Kayamandi, Groendal & Cloetesville Library Halls				
Rental charged - per session	R 596.97	R 539.13	R 80.87	R 620.00
Rental charged for a Non Profit Organisation - no charge may apply subject to proof of NPO/NPC registration and on approval of Director.	R 193.82	R 175.65	R 26.35	R 202.00
Rental of kitchen facility per session	R 101.46	R 92.17	R 13.83	R 106.00

STELLENBOSCH MUNICIPALITY

SUNDRY TARIFFS

DIREKTORAAT: GEMEENSKAPSDIENSTE
DIRECTORATE: COMMUNITY SERVICES

	Full Tariff 2024/2025			Full Tariff 2025/2026			Discounted Tariff 2025/26			Additional levy: consumers outside WC024	
	Deposit	Week	Weekend	Deposit	Week	Weekend	Deposit	Week	Weekend	Week	Weekend
Town Halls											
Stellenbosch				Foyer not available on its own							
Hall and Foyer	R 3,670.00	R 6,142.00	R 7,544.00	**R 3,831.00**	**R 6,412.00**	**R 7,875.00**	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application
Bar	R 801.00	R 612.00	R 819.00	**R 836.00**	**R 638.00**	**R 855.00**	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application
Kitchen (including all electrical appliance & gas appliances)	R 1,602.00	R 1,224.00	R 1,638.00	**R 1,672.00**	**R 1,277.00**	**R 1,710.00**	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application
Franschhoek				Foyer not available on its own							
Hall	R 3,852.00	R 4,104.00	R 5,268.00	**R 4,021.00**	**R 4,284.00**	**R 5,499.00**	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application
Kitchen (including all electrical appliances)	R 1,204.00	R 1,339.00	R 2,134.00	**R 1,256.00**	**R 1,397.00**	**R 2,227.00**	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application
Community Hall, Kylemore											
Hall	R 551.00	R 551.00	R 788.00	**R 575.00**	**R 575.00**	**R 822.00**	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application
Eikestad Hall, Cloetesville											
Hall	R 551.00	R 551.00	R 788.00	**R 575.00**	**R 575.00**	**R 822.00**	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application
Admin Hall, Kayamandi											
Hall (As per Council Decision)	R 154.00	R 154.00	R 154.00	**R 160.00**	**R 160.00**	**R 160.00**	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application
Community Hall, Kayamandi											
Hall (As per Council Decision)	R 154.00	R 154.00	R 154.00	**R 160.00**	**R 160.00**	**R 160.00**	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application
Pniel Banquet Hall											
Hall	R 551.00	R 551.00	R 788.00	**R 575.00**	**R 575.00**	**R 822.00**	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application

DIREKTORAAT: GEMEENSKAPSDIENSTE DIRECTORATE: COMMUNITY SERVICES											
	Full Tariff 2024/2025			Full Tariff 2025/2026			Discounted Tariff 2025/26			Additional levy: consumers outside WC024	
	Deposit	Week	Weekend	Deposit	Week	Weekend	Deposit	Week	Weekend	Week	Weekend
Town Halls											
Community Hall, La Motte											
Hall	R 316.00	R 316.00	R 472.00	**R 329.00**	**R 329.00**	**R 492.00**	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application
Community Hall, Wemmershoek											
Hall	R 316.00	R 316.00	R 472.00	**R 329.00**	**R 329.00**	**R 492.00**	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application
Community Hall, Groendal											
Hall	R 551.00	R 551.00	R 600.00	**R 575.00**	**R 575.00**	**R 626.00**	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application
Klapmuts Multi-purpose centre											
Hall	R 551.00	R 551.00	R 600.00	**R 575.00**	**R 575.00**	**R 626.00**	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application
Hall kitchen rental	R 154.00	R 154.00	R 154.00	**R 160.00**	**R 160.00**	**R 160.00**	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application
Boardroom	R 265.00	R 265.00	R 265.00	**R 0.00**	**R 0.00**	**R 0.00**	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application
Pniel Millennium Hall											
Hall	R 551.00	R 551.00	R 788.00	**R 0.00**	**R 0.00**	**R 0.00**	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application
Other facilities											
Old Age Facility Kayamandi	Free of charge		Free of charge	**Free of charge**		**Free of charge**	Free of charge	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application
Banquet Hall, Cloetesville	R 198/per day		R 198/per day	**R 206.00**		**R 206.00**		Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application	Discount percentage to be determined by application

The following groups have been identified for the discounted tariffs:

(i) Schools located within the WC024 for an official school function: discounted tariff of 30% on the rental of a hall for the function to a maximum of one (1) function per financial year. Deposit fees must be paid in full.

(ii) Churches located within WC024 for an official church function: discounted tariff of 30% on the rental of a hall for the function to a maximum of one (1) function per financial year. Deposit fees must be paid in full. Proof of location/residence will be required.

(iii) Churches using a hall on a regular basis:

a Sermons are limited to 2 (two) hours per Sunday to accommodate other denominations/religious groups at the venue.

b The two Town Halls (Stellenbosch and Franschhoek), are excluded.

c The approval is subject to availability of the hall.

d A formal agreement will be entered into between the parties.

e A once-off deposit fee per financial year applies as per the approved tariffs. If forfeited due to damage, etc, this will have to be repaid before access for the next event/ service will be granted. In addition, a rental fee equivalent to the tariff for 1 day (weekday tariff) applies as a monthly fee. The fee specific to the specific hall will apply.

f Furniture will be free of charge, but must be arranged and put back after the sermon by the hirer.

g Due to the constraints on municipal overtime, no municipal officials will be available on weekdays or weekends to perform any supervisory functions or assistance.

(iv) Non-Governmental Organisations: 30% discount on rental of a hall or facility excluding the relevant deposit fees (which must be paid in full). Furniture, kitchen and utensils are free of charge. Proof of NGO registration must be produced.

(v) Government Departments in other spheres of Government: 30% discount on rental of a hall or facility excluding the relevant deposit fees (which must be paid in full). Furniture, kitchen and utensils are free of charge.

(vi) The six recognised vulnerable groups namely Aged, Disabled, Children, Youth, Women and People living on the Streets: 30% discount on rental of a hall or facility excluding the relevant deposit fees (which must be paid in full). Furniture, kitchen and utensils are free of charge. This discount is not available to individuals but is focused on interest groups representing the vulnerable groups.

(vii) Individual families registered as indigent at the Municipality will be entitled to a 30% discount on rental of a hall or facility excluding the relevant deposit fees (which must be paid in full): Furniture, kitchen and utensils are free of charge. This rebate is for a maximum of one (1) booking per financial year per indigient family and the two Town Halls (Stellenbosch and Franschhoek) are excluded.

(viii) Organisations promoting the Greater Stellenbosch: 30% discount on rental of a hall or facility excluding the relevant deposit fees (which must be paid in full). Furniture, kitchen and utensils are free of charge. The following are examples of rebates that will be approved:

Van Der Stel Festival
Wine Festival (Previously Food and Wine Festival)
Flower Show (Stellenbosch and Pniel)
Stellenbosch Festival
Bastille Festival
CANSA sub-organizations within the WC024.

(ix) Free access to municipal halls for Community Police Forums and Neighbourhood Watches situated within WC024, limited to one meeting per month. Such requests should be electronically sent to the Law Enforcement- Community Safety Liaison Officer who will liaise with the Halls Bookings Office to verify availability. This rebate will only be considered for weekdays.

(x) Non-Governmental Organisations using a hall on a regular basis (once a week). A formal agreement will be entered into between the parties. The Stellenbosch and Franschhoek Town Halls are excluded.A once-off deposit fee per financial year applies as per the approved tariffs. In addition, a rental fee equivalent to the tariff for 1 day (weekday tariff) applies as a monthly fee. Furniture, kitchen and utensils are free of charge. The grant is subject to availability of the hall. Proof of NGO registration must be produced.

(xi) Free access to municipal halls for Ward Councillors for purposes of ward related meetings and workshops. The access will only be granted a maximum of 2 (two) events per month. This is not transerferable for any other festivals, parties, dances, fund raisers, memorial or funeral services etc.

(xii) The rebates mentioned in paragraphs i), ii), iv), v), vi) and ix) will only be considered for weekdays. All applications must be in writing and submitted to the Director: Community and Protection Services.

(xiii) The Director: Community and Protection Services may consider motivated applications for discount in line with the abovementioned and approve rebates.

STELLENBOSCH MUNICIPALITY

SUNDRY TARIFFS

DIREKTORAAT: GEMEENSKAPSDIENSTE
DIRECTORATE: COMMUNITY SERVICES

	2024/25			Rental of Facilities 2025/26			Additional levy: Consumers outside WC024; Sports Unions and Private Companies.		
Sports Fields	**Deposit**	**Week**	**Weekend**	**Deposit**	**Week**	**Weekend**	**Deposit**	**Week**	**Weekend**
Van der Stel	**Tariffs and tariff structures to be established and determined with the executing of the newly adopted Hybrid Sport Facility Management Plan.**			**Van Der Stel sports complex is currently in the process of awarding a long term tender to a bidder for the management of the facility. The tariffs structure of the facility is not applicable as per the tender specifications.**			**Van Der Stel sports complex is currently in the process of awarding a long term tender to a bidder for the management of the facility. The tariffs structure of the facility is not applicable as per the tender specifications.**		
Kylemore, Pniel, Idas Valley, Raithby, Klapmuts, Jamestown and Cloetesville	**Tariffs and tariff structures to be established and determined with the executing of the newly adopted Hybrid Sport Facility Management Plan.**			**Tariffs and tariff structures will be workshoped with all sport councils under financial training.**			**This will be executed after the signing of the User Agreements between Stellenbosch Municipality and Sport Councils.**		
Wemmershoek Groendal Kayamandi	**Tariffs and tariff structures to be established and determined with the executing of the newly adopted Hybrid Sport Facility Management Plan.**			**Tariffs and tariff structures will be workshoped with all sport councils under financial training.**			**This will be executed after the signing of the User Agreements between Stellenbosch Municipality and Sport Councils.**		
La Motte Jonkershoek Papplaas Lanquedoc	**Tariffs and tariff structures to be established and determined with the executing of the newly adopted Hybrid Sport Facility Management Plan.**			**Tariffs and tariff structures will be workshoped with all sport councils under financial training.**			**This will be executed after the signing of the User Agreements between Stellenbosch Municipality and Sport Councils.**		

STELLENBOSCH MUNICIPALITY

SUNDRY TARIFFS

DIREKTORAAT: GEMEENSKAPSDIENSTE
DIRECTORATE: COMMUNITY SERVICES

VERKEERSDIENSTE/TRAFFIC SERVICES	Tariff 2024/25 (Incl. VAT)	Excl. VAT 2025/26	2025/26 VAT 15%	Tariff 2025/26 (Incl. VAT)
Verkeersbystanddienste / Traffic Assistance at special occasions/events				
Uitreiking van Permit / Issue of Permit	R 315.00	R 313.04	R 46.96	R 360.00
Uurtarief : Maandag - Saterdag / Hourly tariff : Monday - Saturday	R 450.00	R 434.78	R 65.22	R 500.00
Uurtarief: Sondae en openbare vakansiedae/Hourly tariff: Sunday and public holidays	R 725.00	R 739.13	R 110.87	R 850.00
Spesiale verkeersbystanddienste by bragrafnisse/ Special Traffic Assistance at funeral procession				
per funeral - per hour - per officer	R 440.00	R 434.78	R 65.22	R 500.00
Verfilming of video- advertensies / Filming or video- commercials (public roads)				
Uitreiking van Permit / Issue of Permit	R 315.00	R 347.83	R 52.17	R 400.00
Uitreiking van Permit / Issue of Permit - Stillshoot	R 1,965.00	R 1,708.70	R 256.30	R 1,965.00
Minimum: Residential / Industrial up to 3 hours	R 4,250.00	R 3,695.65	R 554.35	R 4,250.00
Maximum: Residential / industrial more than 3 hours	R 15,700.00	R 13,652.17	R 2,047.83	R 15,700.00
Minimum:Rural up to 3 hours	R 4,880.00	R 4,243.48	R 636.52	R 4,880.00
Maximum:Rural more than 3 hours	R 20,800.00	R 18,086.96	R 2,713.04	R 20,800.00
Minimum High Risk Areas (eg, Franschhoek Pass + CBD areas) up to 3 hours	R 21,800.00	R 18,956.52	R 2,843.48	R 21,800.00
Maximum High Risk Areas (eg, Franschhoek Pass + CBD areas) more than 3 hours	R 28,600.00	R 24,869.57	R 3,730.43	R 28,600.00
Die Direkteur: Gemeenskaps en Beskermingsdienste mag gemotiveerde aansoeke vir afslag tot 50% oorweeg vir die verfilming van video-advertensies (publieke paaie).				
The Director: Community and Protection Services may consider motivated applications for a discount up to 50% for filming or video-commercials (public roads).				
Verwydering van verlate voertuie : Insleepgelde **Removal of abandoned vehicles : Tow-in charges**				
Binne Stellenbosch / In Stellenbosch	R 2,500.00	R 2,434.78	R 365.22	R 2,800.00
Buite Stellenbosch / Outside Stellenbosch	R 2,850.00	R 2,739.13	R 410.87	R 3,150.00
Skutgeld per dag / Impoundment fee per day	R 210.00	R 208.70	R 31.30	R 240.00
Die Direkteur: Gemmenskaps en Beskermingsdienste mag gemotiveerde aansoeke vir die afslag van 50% oorweeg vir skutkoste. The Director Community and Protection Services may consider motivated applications for a discount up to 50% for impoundment costs.				
Wiel vasklem / Wheel clamping				
Vrylatingsfooi / Release fee	R 290.00	R 278.26	R 41.74	R 320.00
Algemeen / General				
Voertuigongeluk inligting / Vehicle accident information (i.t.o. PN5867/10-5-2002)	R 165.00	R 156.52	R 23.48	R 180.00
Gestremde parkeer disket/ Disabled Parking Disc	R 90.00	R 86.96	R 13.04	R 100.00

The Senior Manager in consultation with the Director Community & Protection Services may agree not to charge tariffs and fees in cases where charges have been levied erroneously. Criteria for exemptions/concession: Parties must make written applications to the Director Community & Protection Services, outlining the reasons why charges were levied incorrectly and why exemptions/concessions should be considered.

STELLENBOSCH MUNICIPALITY

SUNDRY TARIFFS

DIREKTORAAT: GEMEENSKAPSDIENSTE
DIRECTORATE: COMMUNITY SERVICES

VERKEERSDIENSTE/TRAFFIC SERVICES	Tariff 2024/25 (Incl. VAT)	Excl. VAT 2025/26	2025/26 VAT 15%	Tariff 2025/26 (Incl. VAT)
Area Zone 1(CBD): Eikestad , Checkers, Pick and Pay / Stelmark				
Operating hours: 07:00 - 18:00 (Mon - Fri) and 07:00 - 14:00 (Sat); Sunday/Public Holiday - Free				
0-30min	R -	R -	R -	R -
31- 59 min	R 8.00	R 10.43	R 1.57	R 12.00
1-2 hours	R 16.00	R 17.39	R 2.61	R 20.00
2-3 hours	R 20.00	R 20.87	R 3.13	R 24.00
3-4 hours	R 28.00	R 27.83	R 4.17	R 32.00
4-5 hours	R 36.00	R 34.78	R 5.22	R 40.00
5-6 hours	R 44.00	R 41.74	R 6.26	R 48.00
6-7 hours	R 52.00	R 48.70	R 7.30	R 56.00
7-8 hours	R 64.00	R 59.13	R 8.87	R 68.00
8-9 hours	R 68.00	R 62.61	R 9.39	R 72.00
9-12 hours	R 88.00	R 80.87	R 12.13	R 93.00
12-24 hours	R 120.00	R 111.30	R 16.70	R 128.00
Lost Ticket	R 120.00	R 111.30	R 16.70	R 128.00
Parking Areas Zone 2: **Borchers Road Parking area(New Parking)** **Operating hours: 07:00-18:00 (Mon - Fri) and 07:00 - 14:00 (Sat.) ; Sunday/Public Holiday - Free**				
0-30min	R -	R -	R -	R -
31- 59 min	R 4.00	R 5.22	R 0.78	R 6.00
1-2 hours	R 8.00	R 8.70	R 1.30	R 10.00
2-3 hours	R 10.00	R 10.43	R 1.57	R 12.00
3-4 hours	R 12.00	R 12.17	R 1.83	R 14.00
4-5 hours	R 15.00	R 14.78	R 2.22	R 17.00
5-6 hours	R 20.00	R 19.13	R 2.87	R 22.00
6-7 hours	R 22.00	R 20.87	R 3.13	R 24.00
7-8 hours	R 25.00	R 23.48	R 3.52	R 27.00
8-9 hours	R 30.00	R 27.83	R 4.17	R 32.00
9-12 hours	R 32.00	R 29.57	R 4.43	R 34.00
Lost Ticket	R 35.00	R 32.17	R 4.83	R 37.00
Maandelikse permit / Month permit	R 400.00	R 368.70	R 55.30	R 424.00
Parking Areas Zone 3 : **Stelkor** **Operating hours: 07:00-18:00 (Mon - Fri) and 07:00 - 14:00 (Sat.) ; Sunday/Public Holiday - Free**				
0-30min	R -	R -	R -	R -
31- 59 min	R 4.00	R 5.22	R 0.78	R 6.00
1-2 hours	R 8.00	R 9.57	R 1.43	R 11.00
2-3 hours	R 10.00	R 11.30	R 1.70	R 13.00
3-4 hours	R 14.00	R 13.91	R 2.09	R 16.00
4-5 hours	R 18.00	R 17.39	R 2.61	R 20.00
5-6 hours	R 22.00	R 20.87	R 3.13	R 24.00
6-7 hours	R 26.00	R 24.35	R 3.65	R 28.00
7-8 hours	R 32.00	R 29.57	R 4.43	R 34.00
8-9 hours	R 34.00	R 31.30	R 4.70	R 36.00
9-12 hours	R 44.00	R 40.87	R 6.13	R 47.00
Lost Ticket	R 60.00	R 55.65	R 8.35	R 64.00
Maandelikse permit / Month permit	R 400.00	R 368.70	R 55.30	R 424.00

DIREKTORAAT: GEMEENSKAPSDIENSTE DIRECTORATE: COMMUNITY SERVICES				
VERKEERSDIENSTE/TRAFFIC SERVICES	**Tariff 2024/25 (Incl. VAT)**	**Excl. VAT 2025/26**	**2025/26 VAT 15%**	**Tariff 2025/26 (Incl. VAT)**
On Street Parking per hour (Starting at the first half an hour at R4 and increase every half hour with R4 increments **Operating hours: 07:00 - 18:00 (Mon.- Fri.) and 07:00 - 14:00 (Sat.)** **Sunday/Public Holidays - Free**				
Kerk Street/Church Street	R 8.00	R 8.70	R 1.30	R 10.00
Plein Street	R 8.00	R 8.70	R 1.30	R 10.00
Blom Street	R 8.00	R 8.70	R 1.30	R 10.00
Bird Street (Dorp/Dennesig)	R 8.00	R 8.70	R 1.30	R 10.00
Ryneveldt Street	R 8.00	R 8.70	R 1.30	R 10.00
Andringa Street (Dorp/Banhoek)	R 8.00	R 8.70	R 1.30	R 10.00
Alexander Dienspad/Service road	R 8.00	R 8.70	R 1.30	R 10.00
Alexander Street	R 8.00	R 8.70	R 1.30	R 10.00
Meul Street (Dorp/Plein)	R 8.00	R 8.70	R 1.30	R 10.00
Dorp Street	R 8.00	R 8.70	R 1.30	R 10.00
Crozier Street	R 8.00	R 8.70	R 1.30	R 10.00
Piet Retief street	R 8.00	R 8.70	R 1.30	R 10.00
Mark Street	R 8.00	R 8.70	R 1.30	R 10.00
Drostdy Street	R 8.00	R 8.70	R 1.30	R 10.00
Banghoek Road (Andringa/Bird) PNP entry	R 8.00	R 8.70	R 1.30	R 10.00
Victoria Street (Between Andringa & Ryneveldt)	R 8.00	R 8.70	R 1.30	R 10.00
Stelkor on-Street- entry to stelkor parking area	R 8.00	R 8.70	R 1.30	R 10.00
Du-toit Street & entry to Bergzicht parking area	R 8.00	R 8.70	R 1.30	R 10.00
Helderberg Street	R 8.00	R 8.70	R 1.30	R 10.00
Bloemhof Parking Area **Operating hours: 07:00 - 18:00 (Mon.- Fri.) and 07:00 - 14:00 (Sat.),** **After 18:00 (Mon- Fri)-Free, After 14:00 (Saturdays)-Free** **& Sunday/Public Holidays - Free**	R 8.00	R 8.70	R 1.30	R 10.00
Daaglikse permit (Magtiging) / Day permit (Authorisation)	R 45.00	R 43.48	R 6.52	R 50.00
Maandelikse permit / Month permit	R 530.00	R 504.35	R 75.65	R 580.00
Huur en reserveer van 'n parkeervak per dag / Hiring and reserving of a Parking Bay per day	R 230.00	R 213.04	R 31.96	R 245.00
Parking Disc - Medical Practitioners per year	R 220.00	**Replaced by monthly parking permit**		
Resident Parking Permit per year	R 500.00	**Replaced by monthly parking permit**		
Temporary Parking Permit per application	R 175.00	R 160.87	R 24.13	R 185.00
Work Zone Permit per application	R 240.00	R 226.09	R 33.91	R 260.00
Taxi rank permit (WCO24 area) per jaar/year	R 420.00	R 391.30	R 58.70	R 450.00
ON STREET PARKING FRANSCHHOEK				
On Street Parking per hour (Starting at the first half an hour at R4 and increase every half hour with R4 increments **Operating hours: 07:00 - 18:00 (Mon.- Fri.) and 07:00 - 14:00 (Sat.)** **Sunday/Public Holidays - Free**				
All on street parking bays within Franschhoek CBD	R 8.00	R 8.70	R 1.30	R 10.00

STELLENBOSCH MUNICIPALITY

SUNDRY TARIFFS

DIREKTORAAT: GEMEENSKAPSDIENSTE
DIRECTORATE: COMMUNITY SERVICES

BRANDWEER DIENSTE / FIRE SERVICES	Tariff 2024/25 (Incl. VAT)	Excl. VAT 2025/26	2025/26 VAT 15%	Tariff 2025/26 (Incl. VAT)
Brandweerwaens / Fire Engine				
Per uur of gedeelte daarvan / Per hour or part thereof	R 1,200.00	R 1,060.87	R 159.13	R 1,220.00
Hidroliese Platform / Hydraulic Platforms				
Per uur of gedeelte daarvan / Per hour or part thereof	R 2,950.00	R 2,608.70	R 391.30	R 3,000.00
Reddingsvoertuig / Emergency Vehicle (excluding Accidents/Rescue)				
Per uur of gedeelte daarvan / Per hour or part thereof	R 1,000.00	R 913.04	R 136.96	R 1,050.00
Diensvoertuie / Service Vehicle				
Per uur of gedeelte daarvan / Per hour or part thereof	R 730.00	R 652.17	R 97.83	R 750.00
Draagbare Pompe & Kragopwekker / Portable pumps & Generators				
Per uur of gedeelte daarvan / Per hour or part thereof	R 580.00	R 521.74	R 78.26	R 600.00
Sleepwaens / Trailers				
Per uur of gedeelte daarvan / Per hour or part thereof	R 830.00	R -	R -	R -
Bergingseile / Storage Covers				
Per uur of gedeelte daarvan / Per hour or part thereof	R 320.00	R -	R -	R -
Bos , veld , rommel (Boseenhede) / Bush , field , rubble (Bush units)				
Per uur of gedeelte daarvan / Per hour or part thereof	R 810.00	R 739.13	R 110.87	R 850.00
Personeel / Personnel				
Per uur of gedeelte daarvan / Per hour or part thereof	R 490.00	R 434.78	R 65.22	R 500.00
Instandhouding en Brandslangherstel / Maintenance & Fire-Hose Repair				
Skrop , toets & droog / Scrub , test & dry	R 270.00	R -	R -	R -
Herstel / Repair	R 135.00	R -	R -	R -
Koppelingbinding : Brandslang / Linkage : Fire-Hose	R 135.00	R -	R -	R -
Koppelingbinding : Suigslang / Linkage : Suction hose	R 260.00	R -	R -	R -
Koppelingbinding : Hoë druk / Linkage : High Pressure	R 260.00	R -	R -	R -
Brandvoorkomingsinspeksies / Fire prevention inspection				
Tenkinstallasies -Per tenk / Tank installation	R 550.00	R 486.96	R 73.04	R 560.00
VP Gas -Per installasie / Per installation	R 550.00	R 486.96	R 73.04	R 560.00
Sprinklaar ens : per jaar / Sprinkler ect per annum	R 550.00	R 486.96	R 73.04	R 560.00
Fire prevention inspections relating to events applications	R 600.00	R 530.43	R 79.57	R 610.00
Patrolliedienste & Ander / Patrol Services & Other				
Nie Operasionele dienste/ Non Operational Services				
Per Brandbestryder / Per Firefighter	R 490.00	R 434.78	R 65.22	R 500.00
Per Offisier / Per Officer	R 490.00	R 434.78	R 65.22	R 500.00
Kinder partytjies / Kiddies parties	R 1,950.00	R 1,739.13	R 260.87	R 2,000.00
Fire and life safety education programs (Educational visits to and from schools)				
Planne of Ontwikkeling Konsultasiefooie (per uur) /Plans or Development Consultation fee (per hour)	R 650.00	R 573.91	R 86.09	R 660.00

The Senior Manager in consultation with the Director Community & Protection Services may agree not to charge tariffs and fees in cases where charges have been levied erroneously. Criteria for exemptions/concession: Parties must make written applications to the Director Community & Protection Services, outlining the reasons why charges were levied incorrectly and why exemptions/concessions should be considered.

STELLENBOSCH MUNICIPALITY

SUNDRY TARIFFS

DIREKTORAAT: GEMEENSKAPSDIENSTE
DIRECTORATE: COMMUNITY SERVICES

LAW ENFORCEMENT/ WETSTOEPASSING	Tariff 2024/25 (Incl. VAT)	Excl. VAT 2025/26	2025/26 VAT 15%	Tariff 2025/26 (Incl. VAT)
Skut van goedere gekonfiskeer / Impoundment of goods confiscated	R 1,145.00	R 1,043.48	R 156.52	R 1,200.00
Provision of CCTV video footage information/ Voorsiening van CCTV video inligting				
Aansoekfooi/ Application Fee	R 250.00	R 217.39	R 32.61	R 250.00
Beeldmateriaal opsporingsfooi / Video footage tracing fee	R 335.00	R 291.30	R 43.70	R 335.00
Voorsiening van bewysmateriaal (CCTV video) per CD/ Provision of evidentiary evidence (CCTV video footage) per CD	R 525.00	R 456.52	R 68.48	R 525.00
Animal Impoundment costs:				
Impoundment of animals				
Horses, cattle and pigs (per head)	R 325.00	R 304.35	R 45.65	R 350.00
Goats and Sheep (per head)	R 200.00	R 195.65	R 29.35	R 225.00
Pound Fees (includes sustenance)				
Horses, cattle and pigs (per head per day)	R 200.00	R 195.65	R 29.35	R 225.00
Goats and Sheep (per head per day)	R 200.00	R 195.65	R 29.35	R 225.00
Fees for animals to be separately herded				
For every stallion and bull (per head per day)	R 325.00	R 304.35	R 45.65	R 350.00
For every Sheep ram, goat ram or other separate animal (per head per day)	R 200.00	R 195.65	R 29.35	R 225.00
Transport costs				
All animals delivered to the pound per km per single trip (No sharing of costs for multiple owners)	R 31.00	R 30.43	R 4.57	R 35.00
Transport of animals to another municipality's pound per km per single trip (New)	R 47.00	R 44.35	R 6.65	R 51.00
EVENTS **Die Direkteur: Gemeenskaps en Beskermingsdienste mag gemotiveerde aansoeke vir afslag oorweeg vir verminderde tot kwytskelding vir gebeure aansoeke / The Director: Community and Protection Services may consider motivated applications for a discount or waiver for event applications**				
Events Application Fee: Non-refundable				
Youth Development	R 140.00	R 130.43	R 19.57	R 150.00
Schools and educational institutions	R 140.00	R 130.43	R 19.57	R 150.00
Welfare Organizations	R 140.00	R 130.43	R 19.57	R 150.00
Churches	R 140.00	R 130.43	R 19.57	R 150.00
Elderly	R 140.00	R 130.43	R 19.57	R 150.00
Inter-Governmental departments	R 140.00	R 130.43	R 19.57	R 150.00
All other applications:	R 1,150.00	R 1,130.43	R 169.57	R 1,300.00
Spesiale wetstoepassings bystandddienste / Special Law Enforcment Assistance				
Per event - per hour, per officer	R 450.00	R 408.70	R 61.30	R 470.00

The Senior Manager in consultation with the Director Community & Protection Services may agree not to charge tariffs and fees in cases where charges have been levied erroneously. Criteria for exemptions/concession: Parties must make written applications to the Director Community & Protection Services, outlining the reasons why charges were levied incorrectly and why exemptions/concessions should be considered.

STELLENBOSCH MUNICIPALITY

MISCELLANEOUS

DIREKTORAAT: INFRASTRUKTUUR DIENSTE
DIRECTORATE: INFRASTRUCTURE SERVICES

MISCELLANEOUS	Unit	Tariff 2024/25 (Incl. VAT)	Excl. VAT 2025/26	2025/26 VAT 15%	Tariff 2025/26 (Incl. VAT)	VAT
Special meter reading						
Office hours (till 15:00)	per occasion	R 295.50	R 268.26	R 40.24	R 308.50	Included
After Hours (After15:00)	per occasion	R 451.23	R 409.64	R 61.45	R 471.09	Included
Sunday and Public Holidays	per occasion	R 915.76	R 831.35	R 124.70	R 956.06	Included
Disconnection or Reconnection of Low Voltage supply:						
Office hours (till 15:00)	per occasion	R 557.64	R 506.24	R 75.94	R 582.18	Included
After Hours (After15:00)	per occasion	R 818.11	R 742.70	R 111.41	R 854.11	Included
Sunday and Public Holidays	per occasion	R 1,636.75	R 1,485.88	R 222.88	R 1,708.76	Included
1st Call to fault on consumer's installation :						
Office hours (till 15:00)	per occasion	R 465.87	R 2,187.56	R 328.13	R 2,515.69	Included
After Hours (after 15:00)	per occasion	R 817.27	R 3,837.62	R 575.64	R 4,413.27	Included
Sunday's and Public Holidays	per occasion	R 945.05	R 4,437.61	R 665.64	R 5,103.26	Included
2nd Call to fault on consumer's installation :						
Office hours (till 15:00)	per visit	R 648.23	R 3,043.84	R 456.58	R 3,500.42	Included
After Hours (after 15:00)	per visit	R 867.85	R 4,075.12	R 611.27	R 4,686.38	Included
Sunday's and Public Holidays	per visit	R 1,311.09	R 6,156.41	R 923.46	R 7,079.87	Included
Service not ready for connection	per visit	R 873.17	R 4,100.08	R 615.01	R 4,715.09	Included
Temporary supply at public venue:						
Existing kiosk with single phase plug point (where available)	per day	R 871.84	R 791.48	R 118.72	R 910.20	Included
Existing kiosk with three phase plug point (where available)	per day	R 1,225.89	R 1,112.90	R 166.93	R 1,279.83	Included
Supply temporary kiosk with single/three phase plug points where supply in close vicinity (Plus day tariff)	per occasion	R 4,608.11	R 4,183.36	R 627.50	R 4,810.86	Included
Temporary supply at public venue: (Non-profit organisations only)						
Existing kiosk with single phase plug point (where available)	per day	R 198.33	R 180.05	R 27.01	R 207.06	Included
Existing kiosk with three phase plug point (where available)	per day	R 326.11	R 296.05	R 44.41	R 340.46	Included
Supply temporary kiosk with single/three phase plug points where supply in close vicinity (Plus day tariff)	per occasion	R 3,519.31	R 3,194.92	R 479.24	R 3,674.16	Included
MV switching on Council's equipment :						
Office hours	per occasion	R 3,921.28	R 3,559.84	R 533.98	R 4,093.81	Included
After Hours	per occasion	R 5,505.23	R 4,997.79	R 749.67	R 5,747.46	Included
Sundays & Public Holidays	per occasion	R 8,191.30	R 7,436.28	R 1,115.44	R 8,551.72	Included
Installation of banners	per banner	R 4,188.83	R 3,802.73	R 570.41	R 4,373.13	Included
Load control equipment:						
Shifting of existing load control equipment(office hours 8:00 till 15:00)	each	R 822.42	R 746.61	R 111.99	R 858.61	Included
Shifting of existing load control equipment (after hours (after 15:00) including weekends)	each	R 1,099.33	R 998.00	R 149.70	R 1,147.71	Included
NEW SUPPLIES WHERE MUNICIPAL CABLE IS AT ERF BOUNDARY (INCLUDES ENERGY DISPENSER AND EXCLUDE CABLE JOINT ON PROPERTY BOUNDARY)						
60 A single phase energy dispenser	each	R 3,478.10	R 3,157.51	R 473.63	R 3,631.14	Included
Three phase energy dispenser	each	R 5,811.86	R 5,276.16	R 791.42	R 6,067.59	Included
User interface Unit (wired)	each	R 628.52	R 570.59	R 85.59	R 656.18	Included
User interface Unit (wireless)	each	R 843.34	R 765.60	R 114.84	R 880.44	Included
Single Phase Connection Informal Settlement (Energy Dispenser + Ready Board + Cable - max distance 30meter)	each	R 5,752.19	R 5,221.99	R 783.30	R 6,005.29	Included
Reconnection of a service connection in Informal Settlement (new)						
60 A single phase service connection installed to Non-Serviced Property from overhead line to erf boundary with a 60 A single phase energy dispenser distribution board	each	R 8,426.74	R 7,650.01	R 1,147.50	R 8,797.51	Included
All other new installations or upgrades as per quotation supplied by the Electrical Engineering Services Directorate. Quotation deposit is to be paid as indicated below		**Quotation**	**Quotation**	**Quotation**	**Quotation**	
Quotation Deposit payable per quotation request - (1) The deposit will be deducted from the quoted amount on acceptance and payment of the quotation provided by Electricity Department.(2) If the quotation is not accepted the deposit amount paid will be forfeited		R 510.00	R 462.99	R 69.45	R 532.44	Included

DIREKTORAAT: INFRASTRUKTUUR DIENSTE DIRECTORATE: INFRASTRUCTURE SERVICES						
MISCELLANEOUS	**Unit**	**Tariff 2024/25 (Incl. VAT)**	**Excl. VAT 2025/26**	**2025/26 VAT 15%**	**Tariff 2025/26 (Incl. VAT)**	**VAT**
INSTALLATION OF ENERGY DISPENSERS						
Replacement of existing single phase credit meter with single phase energy dispenser	each	No Cost	No Cost	No Cost	**No Cost**	
Replacement of existing three phase credit meter with a three phase electricity dispenser	each	No Cost	No Cost	No Cost	**No Cost**	
Testing of single phase meter (on site verification)	each	R 962.68	R 873.94	R 131.09	R 1,005.03	Included
Testing of three phase meters (on site verification)	each	R 1,725.13	R 1,566.12	R 234.92	R 1,801.03	Included
Testing of three phase bulk meters (New Audit)	each	R 3,612.03	R 3,279.09	R 491.86	R 3,770.96	Included
Tariff investigation - based on existing consumption data	each	R 2,234.31	R 2,028.37	R 304.26	R 2,332.62	Included
Tariff or load profile investigation - requiring equipment and personnel/site visit's	each	R 4,326.74	R 3,927.93	R 589.19	R 4,517.12	Included
Quality of supply investigation - requiring equipment and personnel/site visit's	each	R 5,110.41	R 4,639.36	R 695.90	R 5,335.27	Included
Bulk metering (Ct's, Test Block, Fuses Complete and Modem) and site certification	each	R 16,657.38	R 15,122.01	R 2,268.30	R 17,390.31	Included
Single phase AMI meter (including GPRS Modem)	each	R 5,771.83	R 5,239.82	R 785.97	R 6,025.79	Included
Three phase AMI meter Max 120A (Including GPRS Modem)	each	R 8,786.01	R 7,976.17	R 1,196.43	R 9,172.59	Included
Smart Metering Single phase when available max 80A	each	R 5,109.29	R 4,638.35	R 695.75	R 5,334.10	Included
Smart Metering Three phase when available max 80A	each	R 6,886.76	R 6,251.98	R 937.80	R 7,189.78	Included
DEVELOPMENT BULK LEVY CONTRIBUTIONS						
Please Note: Any additional costs to make the supply available to the users are for the developers account						
Developer Provides Minisub						
Cluster housing, Semi-detached townhouses & flats	3 kVA	R 11,694.60	R 10,616.66	R 1,592.50	R 12,209.16	Included
Urban Residential, Freestanding homes or townhouses (LSM 7-10)	4 kVA	R 15,585.32	R 14,148.76	R 2,122.31	R 16,271.08	Included
Luxury Class Homes >250m² (Airconditioning, underfloor heating, more than one electrical hot water cylinder etc)max 60Amp Single Phase	6 kVA	R 23,378.73	R 21,223.82	R 3,183.57	R 24,407.39	Included
Non Residential	per kVA	R 3,253.49	R 2,953.60	R 443.04	R 3,396.64	Included
Residential > 60Amp Single Phase to max 60 Amp Three Phase	per kVA	R 3,253.49	R 2,953.60	R 443.04	R 3,396.64	Included
Existing Municipal Minisub or Transformer						
Cluster housing, Semi-detached townhouses & flats	3 kVA	R 14,991.47	R 13,609.64	R 2,041.45	R 15,651.09	Included
Urban Residential, Freestanding homes or townhouses (LSM 7-10)	4 kVA	R 20,001.09	R 18,157.51	R 2,723.63	R 20,881.14	Included
Luxury Class Homes >250m² (Airconditioning, underfloor heating, more than one electrical hot water cylinder etc)max 60Amp Single Phase	6 kVA	R 29,448.91	R 26,734.49	R 4,010.17	R 30,744.66	Included
Non Residential	per kVA	R 5,293.85	R 4,805.90	R 720.88	R 5,526.78	Included
Residential > 60Amp Single Phase to max 60 Amp Three Phase	per kVA	R 5,293.85	R 4,805.90	R 720.88	R 5,526.78	Included

Area: **Stellenbosch Town**

				Water (kl/day)		Sewer (kl/day)		Stormwater (ha*C)		Solid Waste (t/week)		Roads & Transport (trips/day)		Community (persons)		
				Unit Cost		Unit Cost		Unit Cost		Unit Cost		Unit Cost		Unit Cost		
		Land Use		All	R 33 928.69	All	R 37 342.37	All	R 224 294.04	All	R 105 898.40	Residential	R6 534	Residential	R 4 176.51	
												Accommodation	R6 534	Accommodation	R 4 176.51	
												Commercial	R7 260	Commercial	R 1 855.62	
												Industrial	R9 438	Industrial	R 1 855.62	
	Land Group	Description	Unit	Water Factor	Water Cost	Sewer Factor	Sewer Cost	Stormwater Factor	Stormwater Cost	Solid Waste Factor	Solid Waste Cost	Roads Factor	Roads Cost	Community Factor	Community Cost	Total
Residential	Residential	Single Residential >1000m2	du	1.200	R 40 714	0.700	R 26 140	0.048	R 10 766	0.040	R 4 236	4.000	R 26 137	4.000	R 16 706	**R 124 699**
	Residential	Single Residential >500m2	du	0.800	R 27 143	0.650	R 24 273	0.028	R 6 280	0.040	R 4 236	4.000	R 26 137	4.000	R 16 706	**R 104 775**
	Residential	Single Residential >250m2	du	0.700	R 23 750	0.600	R 22 405	0.023	R 5 159	0.040	R 4 236	4.000	R 26 137	4.000	R 16 706	**R 98 393**
	Residential	Single Residential <250m2	du	0.600	R 20 357	0.500	R 18 671	0.018	R 4 037	0.040	R 4 236	4.000	R 26 137	4.000	R 16 706	**R 90 145**
	Residential	Second Dwelling	du	0.450	R 15 268	0.400	R 14 937	0.018	R 4 037	0.040	R 4 236	2.500	R 16 336	4.000	R 16 706	**R 71 520**
	Residential	Less Formal Residential	du	0.450	R 15 268	0.400	R 14 937	0.018	R 4 037	0.040	R 4 236	0.750	R 4 901	4.000	R 16 706	**R 60 085**
	Residential	Group Residential	du	0.600	R 20 357	0.500	R 18 671	0.018	R 4 037	0.040	R 4 236	3.750	R 24 503	4.000	R 16 706	**R 88 511**
	Residential	Apartments	du	0.450	R 15 268	0.400	R 14 937	0.008	R 1 794	0.040	R 4 236	2.750	R 17 969	4.000	R 16 706	**R 70 910**
	Residential	Retirement Village	du	0.600	R 20 357	0.500	R 18 671	0.018	R 4 037	0.040	R 4 236	3.400	R 22 216	4.000	R 16 706	**R 86 224**
	Residential	Old age home	du	0.450	R 15 268	0.400	R 14 937	0.008	R 1 794	0.040	R 4 236	2.500	R 16 336	4.000	R 16 706	**R 69 277**
Accommodati	Residential	Student Accommodation/Commune/Hostels	rooms	0.180	R 6 107	0.150	R 5 601	0.004	R 897	0.015	R 1 588	1.250	R 8 168	1.000	R 4 177	**R 26 538**
	Accommodation	Guest House	rooms	0.220	R 7 464	0.180	R 6 722	0.004	R 897	0.015	R 1 588	3.000	R 19 603	1.000	R 4 177	**R 40 451**
	Accommodation	Hotel, Residential	rooms	0.220	R 7 464	0.180	R 6 722	0.004	R 897	0.015	R 1 588	3.250	R 21 236	1.000	R 4 177	**R 42 084**
Commercial	Commercial	General Business	100m2 GLA	0.400	R 13 571	0.350	R 13 070	0.015	R 3 364	0.020	R 2 118	5.000	R 36 301	1.000	R 1 856	**R 70 280**
	Commercial	Office	100m2 GLA	0.400	R 13 571	0.350	R 13 070	0.015	R 3 364	0.020	R 2 118	8.500	R 61 712	1.000	R 1 856	**R 95 691**
	Commercial	Retail/Shop	100m2 GLA	0.400	R 13 571	0.350	R 13 070	0.015	R 3 364	0.020	R 2 118	20.000	R 145 205	1.000	R 1 856	**R 179 184**
	Commercial	Restaurant	100m2 GLA	0.800	R 27 143	0.700	R 26 140	0.015	R 3 364	0.020	R 2 118	20.000	R 145 205	1.000	R 1 856	**R 205 825**
	Commercial	Outdoor Function / Picnic Area	persons	0.050	R 1 696	0.035	R 1 307	0.001	R 224	0.003	R 318	0.500	R 3 630	0.130	R 241	**R 7 417**
	Commercial	Farm Market	stall	0.040	R 1 357	0.035	R 1 307	0.002	R 449	0.003	R 318	2.000	R 14 520	0.100	R 186	**R 18 136**
	Commercial	Conference Facility/Place of assembly	100m2 GLA	0.400	R 13 571	0.350	R 13 070	0.015	R 3 364	0.020	R 2 118	9.000	R 65 342	1.000	R 1 856	**R 99 321**
	Commercial	Hospital/Clinic/Medical Rooms	100m2 GLA	0.500	R 16 964	0.400	R 14 937	0.015	R 3 364	0.020	R 2 118	16.500	R 119 794	1.000	R 1 856	**R 159 033**
	Commercial	University/College	student	0.100	R 3 393	0.050	R 1 867	0.001	R 224	0.005	R 529	2.000	R 14 520	0.000	R -	**R 20 534**
	Commercial	School/Day Care	student	0.100	R 3 393	0.050	R 1 867	0.001	R 224	0.005	R 529	1.000	R 7 260	0.000	R -	**R 13 274**
Industrial	Industrial	Industrial - light	100m2 GLA	0.400	R 13 571	0.350	R 13 070	0.015	R 3 364	0.020	R 2 118	6.000	R 56 630	1.000	R 1 856	**R 90 609**
	Industrial	Industrial - heavy	100m2 GLA	0.400	R 13 571	0.350	R 13 070	0.015	R 3 364	0.020	R 2 118	1.250	R 11 798	1.000	R 1 856	**R 45 777**
	Industrial	Warehousing/Light Manufacturing	100m2 GLA	0.400	R 13 571	0.350	R 13 070	0.015	R 3 364	0.020	R 2 118	3.000	R 28 315	1.000	R 1 856	**R 62 294**
	Industrial	Storage Facilities	unit	0.035	R 1 188	0.030	R 1 120	0.002	R 449	0.002	R 212	0.160	R 1 510	0.100	R 186	**R 4 664**
Non demand	Non-demand	Open Space/Natural Environment/Utility Site	ha	0.000	R -		R -	0.200	R 44 859		R -		R -		R -	**R 44 859**
	Non-demand	Roads and Parking	ha	0.000	R -		R -	0.700	R 157 006		R -		R -		R -	**R 157 006**
Other	Other	To be calculated	n/a		R -		R -		R -		R -		R -		R -	**R -**
	Other	(Based on equivalent demands)	n/a		R -		R -		R -		R -		R -		R -	**R -**

Approved Escalation Factors

Year		% increase from previous year	Note
2022/2023		14.7415%	Applicable for DC project value escalation calculations only. DC unit costs as recalculated this year to be used for DC calculations.
2023/2024		11.6520%	Approved escalation percentage
2024/2025		5.1000%	Approved escalation percentage
2025/2026		3.0140%	Approved escalation percentage

Area: **Dwarsrivier**

				Water (kl/day)		Sewer (kl/day)		Stormwater (ha*C)		Solid Waste (t/week)		Roads & Transport (trips/day)		Community (persons)		
				Unit Cost		Unit Cost		Unit Cost		Unit Cost		Unit Cost		Unit Cost		
		Land Use		All	R 36 876.36	All	R 27 258.99	All	R 104 898.91	All	R 105 898.40	Residential	R7 866	Residential	R 4 176.51	
												Accommodation	R7 866	Accommodation	R 4 176.51	
												Commercial	R8 740	Commercial	R 1 855.62	
												Industrial	R11 362	Industrial	R 1 855.62	
	Land Group	Description	Unit	Water Factor	Water Cost	Sewer Factor	Sewer Cost	Stormwater Factor	Stormwater Cost	Solid Waste Factor	Solid Waste Cost	Roads Factor	Roads Cost	Community Factor	Community Cost	Total
Residential	Residential	Single Residential >1000m2	du	1.200	R 44 252	0.700	R 19 081	0.048	R 5 035	0.040	R 4 236	4.000	R 31 463	4.000	R 16 706	**R 120 773**
	Residential	Single Residential >500m2	du	0.800	R 29 501	0.650	R 17 718	0.028	R 2 937	0.040	R 4 236	4.000	R 31 463	4.000	R 16 706	**R 102 562**
	Residential	Single Residential >250m2	du	0.700	R 25 813	0.600	R 16 355	0.023	R 2 413	0.040	R 4 236	4.000	R 31 463	4.000	R 16 706	**R 96 987**
	Residential	Single Residential <250m2	du	0.600	R 22 126	0.500	R 13 629	0.018	R 1 888	0.040	R 4 236	4.000	R 31 463	4.000	R 16 706	**R 90 049**
	Residential	Second Dwelling	du	0.450	R 16 594	0.400	R 10 904	0.018	R 1 888	0.040	R 4 236	2.500	R 19 665	4.000	R 16 706	**R 69 993**
	Residential	Less Formal Residential	du	0.450	R 16 594	0.400	R 10 904	0.018	R 1 888	0.040	R 4 236	0.750	R 5 899	4.000	R 16 706	**R 56 228**
	Residential	Group Residential	du	0.600	R 22 126	0.500	R 13 629	0.018	R 1 888	0.040	R 4 236	3.750	R 29 497	4.000	R 16 706	**R 88 082**
	Residential	Apartments	du	0.450	R 16 594	0.400	R 10 904	0.008	R 839	0.040	R 4 236	2.750	R 21 631	4.000	R 16 706	**R 70 910**
	Residential	Retirement Village	du	0.600	R 22 126	0.500	R 13 629	0.018	R 1 888	0.040	R 4 236	3.400	R 26 744	4.000	R 16 706	**R 85 329**
	Residential	Old age home	du	0.450	R 16 594	0.400	R 10 904	0.008	R 839	0.040	R 4 236	2.500	R 19 665	4.000	R 16 706	**R 68 944**
Accommodati	Residential	Student Accommodation/Commune/Hostels	rooms	0.180	R 6 638	0.150	R 4 089	0.004	R 420	0.015	R 1 588	1.250	R 9 832	1.000	R 4 177	**R 26 744**
	Accommodation	Guest House	rooms	0.220	R 8 113	0.180	R 4 907	0.004	R 420	0.015	R 1 588	3.000	R 23 598	1.000	R 4 177	**R 42 802**
	Accommodation	Hotel, Residential	rooms	0.220	R 8 113	0.180	R 4 907	0.004	R 420	0.015	R 1 588	3.250	R 25 564	1.000	R 4 177	**R 44 768**
Commercial	Commercial	General Business	100m2 GLA	0.400	R 14 751	0.350	R 9 541	0.015	R 1 573	0.020	R 2 118	5.000	R 43 699	1.000	R 1 856	**R 73 537**
	Commercial	Office	100m2 GLA	0.400	R 14 751	0.350	R 9 541	0.015	R 1 573	0.020	R 2 118	8.500	R 74 289	1.000	R 1 856	**R 104 127**
	Commercial	Retail/Shop	100m2 GLA	0.400	R 14 751	0.350	R 9 541	0.015	R 1 573	0.020	R 2 118	20.000	R 174 797	1.000	R 1 856	**R 204 635**
	Commercial	Restaurant	100m2 GLA	0.800	R 29 501	0.700	R 19 081	0.015	R 1 573	0.020	R 2 118	20.000	R 174 797	1.000	R 1 856	**R 228 926**
	Commercial	Outdoor Function / Picnic Area	persons	0.050	R 1 844	0.035	R 954	0.001	R 105	0.003	R 318	0.500	R 4 370	0.130	R 241	**R 7 832**
	Commercial	Farm Market	stall	0.040	R 1 475	0.035	R 954	0.002	R 210	0.003	R 318	2.000	R 17 480	0.100	R 186	**R 20 622**
	Commercial	Conference Facility/Place of assembly	100m2 GLA	0.400	R 14 751	0.350	R 9 541	0.015	R 1 573	0.020	R 2 118	9.000	R 78 659	1.000	R 1 856	**R 108 497**
	Commercial	Hospital/Clinic/Medical Rooms	100m2 GLA	0.500	R 18 438	0.400	R 10 904	0.015	R 1 573	0.020	R 2 118	16.500	R 144 207	1.000	R 1 856	**R 179 096**
	Commercial	University/College	student	0.100	R 3 688	0.050	R 1 363	0.001	R 105	0.005	R 529	2.000	R 17 480	0.000	R -	**R 23 165**
	Commercial	School/Day Care	student	0.100	R 3 688	0.050	R 1 363	0.001	R 105	0.005	R 529	1.000	R 8 740	0.000	R -	**R 14 425**
Industrial	Industrial	Industrial - light	100m2 GLA	0.400	R 14 751	0.350	R 9 541	0.015	R 1 573	0.020	R 2 118	6.000	R 68 171	1.000	R 1 856	**R 98 009**
	Industrial	Industrial - heavy	100m2 GLA	0.400	R 14 751	0.350	R 9 541	0.015	R 1 573	0.020	R 2 118	1.250	R 14 202	1.000	R 1 856	**R 44 041**
	Industrial	Warehousing/Light Manufacturing	100m2 GLA	0.400	R 14 751	0.350	R 9 541	0.015	R 1 573	0.020	R 2 118	3.000	R 34 085	1.000	R 1 856	**R 63 924**
	Industrial	Storage Facilities	unit	0.035	R 1 291	0.030	R 818	0.002	R 210	0.002	R 212	0.160	R 1 818	0.100	R 186	**R 4 533**
Non demand	Non-demand	Open Space/Natural Environment/Utility Site	ha	0.000	R -		R -	0.200	R 20 980		R -		R -		R -	**R 20 980**
	Non-demand	Roads and Parking	ha	0.000	R -		R -	0.700	R 73 429		R -		R -		R -	**R 73 429**
Other	Other	To be calculated	n/a		R -		R -		R -		R -		R -		R -	**R -**
	Other	(Based on equivalent demands)	n/a		R -		R -		R -		R -		R -		R -	**R -**

Approved Escalation Factors

Year		% increase from previous year	Note
2022/2023		14.7415%	Applicable for DC project value escalation calculations only. DC unit costs as recalculated this year to be used for DC calculations.
2023/2024		11.6520%	Approved escalation percentage
2024/2025		5.1000%	Approved escalation percentage
2025/2026		3.0140%	Approved escalation percentage

Area: **Franschhoek**

				Water (kl/day)		Sewer (kl/day)		Stormwater (ha*C)		Solid Waste (t/week)		Roads & Transport (trips/day)		Community (persons)		
				Unit Cost		Unit Cost		Unit Cost		Unit Cost		Unit Cost		Unit Cost		
		Land Use		All	R 32 140.06	All	R 39 369.94	All	R 163 621.49	All	R 105 898.40	Residential	R8 397	Residential	R 4 176.51	
												Accommodation	R8 397	Accommodation	R 4 176.51	
												Commercial	R9 330	Commercial	R 1 855.62	
												Industrial	R12 129	Industrial	R 1 855.62	
	Land Group	Description	Unit	Water Factor	Water Cost	Sewer Factor	Sewer Cost	Stormwater Factor	Stormwater Cost	Solid Waste Factor	Solid Waste Cost	Roads Factor	Roads Cost	Community Factor	Community Cost	Total
Residential	Residential	Single Residential >1000m2	du	1.200	R 38 568	0.700	R 27 559	0.048	R 7 854	0.040	R 4 236	4.000	R 33 587	4.000	R 16 706	**R 128 510**
	Residential	Single Residential >500m2	du	0.800	R 25 712	0.650	R 25 590	0.028	R 4 581	0.040	R 4 236	4.000	R 33 587	4.000	R 16 706	**R 110 413**
	Residential	Single Residential >250m2	du	0.700	R 22 498	0.600	R 23 622	0.023	R 3 763	0.040	R 4 236	4.000	R 33 587	4.000	R 16 706	**R 104 412**
	Residential	Single Residential <250m2	du	0.600	R 19 284	0.500	R 19 685	0.018	R 2 945	0.040	R 4 236	4.000	R 33 587	4.000	R 16 706	**R 96 443**
	Residential	Second Dwelling	du	0.450	R 14 463	0.400	R 15 748	0.018	R 2 945	0.040	R 4 236	2.500	R 20 992	4.000	R 16 706	**R 75 090**
	Residential	Less Formal Residential	du	0.450	R 14 463	0.400	R 15 748	0.018	R 2 945	0.040	R 4 236	0.750	R 6 298	4.000	R 16 706	**R 60 396**
	Residential	Group Residential	du	0.600	R 19 284	0.500	R 19 685	0.018	R 2 945	0.040	R 4 236	3.750	R 31 488	4.000	R 16 706	**R 94 344**
	Residential	Apartments	du	0.450	R 14 463	0.400	R 15 748	0.008	R 1 309	0.040	R 4 236	2.750	R 23 091	4.000	R 16 706	**R 75 553**
	Residential	Retirement Village	du	0.600	R 19 284	0.500	R 19 685	0.018	R 2 945	0.040	R 4 236	3.400	R 28 549	4.000	R 16 706	**R 91 405**
	Residential	Old age home	du	0.450	R 14 463	0.400	R 15 748	0.008	R 1 309	0.040	R 4 236	2.500	R 20 992	4.000	R 16 706	**R 73 454**
Accommodati	Residential	Student Accommodation/Commune/Hostels	rooms	0.180	R 5 785	0.150	R 5 905	0.004	R 654	0.015	R 1 588	1.250	R 10 496	1.000	R 4 177	**R 28 606**
	Accommodation	Guest House	rooms	0.220	R 7 071	0.180	R 7 087	0.004	R 654	0.015	R 1 588	3.000	R 25 190	1.000	R 4 177	**R 45 767**
	Accommodation	Hotel, Residential	rooms	0.220	R 7 071	0.180	R 7 087	0.004	R 654	0.015	R 1 588	3.250	R 27 290	1.000	R 4 177	**R 47 866**
Commercial	Commercial	General Business	100m2 GLA	0.400	R 12 856	0.350	R 13 779	0.015	R 2 454	0.020	R 2 118	5.000	R 46 649	1.000	R 1 856	**R 79 712**
	Commercial	Office	100m2 GLA	0.400	R 12 856	0.350	R 13 779	0.015	R 2 454	0.020	R 2 118	8.500	R 79 303	1.000	R 1 856	**R 112 366**
	Commercial	Retail/Shop	100m2 GLA	0.400	R 12 856	0.350	R 13 779	0.015	R 2 454	0.020	R 2 118	20.000	R 186 595	1.000	R 1 856	**R 219 659**
	Commercial	Restaurant	100m2 GLA	0.800	R 25 712	0.700	R 27 559	0.015	R 2 454	0.020	R 2 118	20.000	R 186 595	1.000	R 1 856	**R 246 294**
	Commercial	Outdoor Function / Picnic Area	persons	0.050	R 1 607	0.035	R 1 378	0.001	R 164	0.003	R 318	0.500	R 4 665	0.130	R 241	**R 8 372**
	Commercial	Farm Market	stall	0.040	R 1 286	0.035	R 1 378	0.002	R 327	0.003	R 318	2.000	R 18 660	0.100	R 186	**R 22 154**
	Commercial	Conference Facility/Place of assembly	100m2 GLA	0.400	R 12 856	0.350	R 13 779	0.015	R 2 454	0.020	R 2 118	9.000	R 83 968	1.000	R 1 856	**R 117 031**
	Commercial	Hospital/Clinic/Medical Rooms	100m2 GLA	0.500	R 16 070	0.400	R 15 748	0.015	R 2 454	0.020	R 2 118	16.500	R 153 941	1.000	R 1 856	**R 192 187**
	Commercial	University/College	student	0.100	R 3 214	0.050	R 1 968	0.001	R 164	0.005	R 529	2.000	R 18 660	0.000	R -	**R 24 535**
	Commercial	School/Day Care	student	0.100	R 3 214	0.050	R 1 968	0.001	R 164	0.005	R 529	1.000	R 9 330	0.000	R -	**R 15 205**
Industrial	Industrial	Industrial - light	100m2 GLA	0.400	R 12 856	0.350	R 13 779	0.015	R 2 454	0.020	R 2 118	6.000	R 72 772	1.000	R 1 856	**R 105 836**
	Industrial	Industrial - heavy	100m2 GLA	0.400	R 12 856	0.350	R 13 779	0.015	R 2 454	0.020	R 2 118	1.250	R 15 161	1.000	R 1 856	**R 48 224**
	Industrial	Warehousing/Light Manufacturing	100m2 GLA	0.400	R 12 856	0.350	R 13 779	0.015	R 2 454	0.020	R 2 118	3.000	R 36 386	1.000	R 1 856	**R 69 449**
	Industrial	Storage Facilities	unit	0.035	R 1 125	0.030	R 1 181	0.002	R 327	0.002	R 212	0.160	R 1 941	0.100	R 186	**R 4 971**
Non demand	Non-demand	Open Space/Natural Environment/Utility Site	ha	0.000	R -		R -	0.200	R 32 724		R -		R -		R -	**R 32 724**
	Non-demand	Roads and Parking	ha	0.000	R -		R -	0.700	R 114 535		R -		R -		R -	**R 114 535**
Other	Other	To be calculated	n/a		R -		R -		R -		R -		R -		R -	**R -**
	Other	(Based on equivalent demands)	n/a		R -		R -		R -		R -		R -		R -	**R -**

Approved Escalation Factors

Year		% increase from previous year	Note
2022/2023		14.7415%	Applicable for DC project value escalation calculations only. DC unit costs as recalculated this year to be used for DC calculations.
2023/2024		11.6520%	Approved escalation percentage
2024/2025		5.1000%	Approved escalation percentage
2025/2026		3.0140%	Approved escalation percentage

Area: **Klapmuts**

				Water (kl/day)		Sewer (kl/day)		Stormwater (ha*C)		Solid Waste (t/week)		Roads & Transport (trips/day)		Community (persons)		
				Unit Cost		Unit Cost		Unit Cost		Unit Cost		Unit Cost		Unit Cost		
		Land Use		All	R 10 586.20	All	R 34 479.51	All	R 75 308.82	All	R 105 898.40	Residential	R6 432	Residential	R 4 176.51	
												Accommodation	R6 432	Accommodation	R 4 176.51	
												Commercial	R7 147	Commercial	R 1 855.62	
												Industrial	R9 291	Industrial	R 1 855.62	
	Land Group	Description	Unit	Water Factor	Water Cost	Sewer Factor	Sewer Cost	Stormwater Factor	Stormwater Cost	Solid Waste Factor	Solid Waste Cost	Roads Factor	Roads Cost	Community Factor	Community Cost	Total
Residential	Residential	Single Residential >1000m2	du	1.200	R 12 703	0.700	R 24 136	0.048	R 3 615	0.040	R 4 236	4.000	R 25 728	4.000	R 16 706	**R 87 124**
	Residential	Single Residential >500m2	du	0.800	R 8 469	0.650	R 22 412	0.028	R 2 109	0.040	R 4 236	4.000	R 25 728	4.000	R 16 706	**R 79 659**
	Residential	Single Residential >250m2	du	0.700	R 7 410	0.600	R 20 688	0.023	R 1 732	0.040	R 4 236	4.000	R 25 728	4.000	R 16 706	**R 76 500**
	Residential	Single Residential <250m2	du	0.600	R 6 352	0.500	R 17 240	0.018	R 1 356	0.040	R 4 236	4.000	R 25 728	4.000	R 16 706	**R 71 617**
	Residential	Second Dwelling	du	0.450	R 4 764	0.400	R 13 792	0.018	R 1 356	0.040	R 4 236	2.500	R 16 080	4.000	R 16 706	**R 56 933**
	Residential	Less Formal Residential	du	0.450	R 4 764	0.400	R 13 792	0.018	R 1 356	0.040	R 4 236	0.750	R 4 824	4.000	R 16 706	**R 45 677**
	Residential	Group Residential	du	0.600	R 6 352	0.500	R 17 240	0.018	R 1 356	0.040	R 4 236	3.750	R 24 120	4.000	R 16 706	**R 70 009**
	Residential	Apartments	du	0.450	R 4 764	0.400	R 13 792	0.008	R 602	0.040	R 4 236	2.750	R 17 688	4.000	R 16 706	**R 57 788**
	Residential	Retirement Village	du	0.600	R 6 352	0.500	R 17 240	0.018	R 1 356	0.040	R 4 236	3.400	R 21 869	4.000	R 16 706	**R 67 758**
	Residential	Old age home	du	0.450	R 4 764	0.400	R 13 792	0.008	R 602	0.040	R 4 236	2.500	R 16 080	4.000	R 16 706	**R 56 180**
Accommodati	Residential	Student Accommodation/Commune/Hostels	rooms	0.180	R 1 906	0.150	R 5 172	0.004	R 301	0.015	R 1 588	1.250	R 8 040	1.000	R 4 177	**R 21 184**
	Accommodation	Guest House	rooms	0.220	R 2 329	0.180	R 6 206	0.004	R 301	0.015	R 1 588	3.000	R 19 296	1.000	R 4 177	**R 33 897**
	Accommodation	Hotel, Residential	rooms	0.220	R 2 329	0.180	R 6 206	0.004	R 301	0.015	R 1 588	3.250	R 20 904	1.000	R 4 177	**R 35 505**
Commercial	Commercial	General Business	100m2 GLA	0.400	R 4 234	0.350	R 12 068	0.015	R 1 130	0.020	R 2 118	5.000	R 35 733	1.000	R 1 856	**R 57 139**
	Commercial	Office	100m2 GLA	0.400	R 4 234	0.350	R 12 068	0.015	R 1 130	0.020	R 2 118	8.500	R 60 746	1.000	R 1 856	**R 82 152**
	Commercial	Retail/Shop	100m2 GLA	0.400	R 4 234	0.350	R 12 068	0.015	R 1 130	0.020	R 2 118	20.000	R 142 932	1.000	R 1 856	**R 164 338**
	Commercial	Restaurant	100m2 GLA	0.800	R 8 469	0.700	R 24 136	0.015	R 1 130	0.020	R 2 118	20.000	R 142 932	1.000	R 1 856	**R 180 640**
	Commercial	Outdoor Function / Picnic Area	persons	0.050	R 529	0.035	R 1 207	0.001	R 75	0.003	R 318	0.500	R 3 573	0.130	R 241	**R 5 944**
	Commercial	Farm Market	stall	0.040	R 423	0.035	R 1 207	0.002	R 151	0.003	R 318	2.000	R 14 293	0.100	R 186	**R 16 577**
	Commercial	Conference Facility/Place of assembly	100m2 GLA	0.400	R 4 234	0.350	R 12 068	0.015	R 1 130	0.020	R 2 118	9.000	R 64 319	1.000	R 1 856	**R 85 725**
	Commercial	Hospital/Clinic/Medical Rooms	100m2 GLA	0.500	R 5 293	0.400	R 13 792	0.015	R 1 130	0.020	R 2 118	16.500	R 117 919	1.000	R 1 856	**R 142 107**
	Commercial	University/College	student	0.100	R 1 059	0.050	R 1 724	0.001	R 75	0.005	R 529	2.000	R 14 293	0.000	R -	**R 17 681**
	Commercial	School/Day Care	student	0.100	R 1 059	0.050	R 1 724	0.001	R 75	0.005	R 529	1.000	R 7 147	0.000	R -	**R 10 534**
Industrial	Industrial	Industrial - light	100m2 GLA	0.400	R 4 234	0.350	R 12 068	0.015	R 1 130	0.020	R 2 118	6.000	R 55 744	1.000	R 1 856	**R 77 149**
	Industrial	Industrial - heavy	100m2 GLA	0.400	R 4 234	0.350	R 12 068	0.015	R 1 130	0.020	R 2 118	1.250	R 11 613	1.000	R 1 856	**R 33 019**
	Industrial	Warehousing/Light Manufacturing	100m2 GLA	0.400	R 4 234	0.350	R 12 068	0.015	R 1 130	0.020	R 2 118	3.000	R 27 872	1.000	R 1 856	**R 49 277**
	Industrial	Storage Facilities	unit	0.035	R 371	0.030	R 1 034	0.002	R 151	0.002	R 212	0.160	R 1 486	0.100	R 186	**R 3 439**
Non demand	Non-demand	Open Space/Natural Environment/Utility Site	ha	0.000	R -		R -	0.200	R 15 062		R -		R -		R -	**R 15 062**
	Non-demand	Roads and Parking	ha	0.000	R -		R -	0.700	R 52 716		R -		R -		R -	**R 52 716**
Other	Other	To be calculated	n/a		R -		R -		R -		R -		R -		R -	**R -**
	Other	(Based on equivalent demands)	n/a		R -		R -		R -		R -		R -		R -	**R -**

Approved Escalation Factors

Year		% increase from previous year	Note
2022/2023		14.7415%	Applicable for DC project value escalation calculations only. DC unit costs as recalculated this year to be used for DC calculations.
2023/2024		11.6520%	Approved escalation percentage
2024/2025		5.1000%	Approved escalation percentage
2025/2026		3.0140%	Approved escalation percentage

Area: **Koelenhof**

				Water (kl/day)		Sewer (kl/day)		Stormwater (ha*C)		Solid Waste (t/week)		Roads & Transport (trips/day)		Community (persons)		
				Unit Cost		Unit Cost		Unit Cost		Unit Cost		Unit Cost		Unit Cost		
		Land Use		All	R 26 669.59	All	R 27 731.65	All	R 126 269.07	All	R 105 898.40	Residential	R3 935	Residential	R 4 176.51	
												Accommodation	R3 935	Accommodation	R 4 176.51	
												Commercial	R4 372	Commercial	R 1 855.62	
												Industrial	R5 684	Industrial	R 1 855.62	
	Land Group	Description	Unit	Water Factor	Water Cost	Sewer Factor	Sewer Cost	Stormwater Factor	Stormwater Cost	Solid Waste Factor	Solid Waste Cost	Roads Factor	Roads Cost	Community Factor	Community Cost	Total
Residential	Residential	Single Residential >1000m2	du	1.200	R 32 004	0.700	R 19 412	0.048	R 6 061	0.040	R 4 236	4.000	R 15 740	4.000	R 16 706	**R 94 159**
	Residential	Single Residential >500m2	du	0.800	R 21 336	0.650	R 18 026	0.028	R 3 536	0.040	R 4 236	4.000	R 15 740	4.000	R 16 706	**R 79 579**
	Residential	Single Residential >250m2	du	0.700	R 18 669	0.600	R 16 639	0.023	R 2 904	0.040	R 4 236	4.000	R 15 740	4.000	R 16 706	**R 74 894**
	Residential	Single Residential <250m2	du	0.600	R 16 002	0.500	R 13 866	0.018	R 2 273	0.040	R 4 236	4.000	R 15 740	4.000	R 16 706	**R 68 823**
	Residential	Second Dwelling	du	0.450	R 12 001	0.400	R 11 093	0.018	R 2 273	0.040	R 4 236	2.500	R 9 838	4.000	R 16 706	**R 56 147**
	Residential	Less Formal Residential	du	0.450	R 12 001	0.400	R 11 093	0.018	R 2 273	0.040	R 4 236	0.750	R 2 951	4.000	R 16 706	**R 49 260**
	Residential	Group Residential	du	0.600	R 16 002	0.500	R 13 866	0.018	R 2 273	0.040	R 4 236	3.750	R 14 757	4.000	R 16 706	**R 67 839**
	Residential	Apartments	du	0.450	R 12 001	0.400	R 11 093	0.008	R 1 010	0.040	R 4 236	2.750	R 10 822	4.000	R 16 706	**R 55 868**
	Residential	Retirement Village	du	0.600	R 16 002	0.500	R 13 866	0.018	R 2 273	0.040	R 4 236	3.400	R 13 379	4.000	R 16 706	**R 66 462**
	Residential	Old age home	du	0.450	R 12 001	0.400	R 11 093	0.008	R 1 010	0.040	R 4 236	2.500	R 9 838	4.000	R 16 706	**R 54 884**
Accommodati	Residential	Student Accommodation/Commune/Hostels	rooms	0.180	R 4 801	0.150	R 4 160	0.004	R 505	0.015	R 1 588	1.250	R 4 919	1.000	R 4 177	**R 20 149**
	Accommodation	Guest House	rooms	0.220	R 5 867	0.180	R 4 992	0.004	R 505	0.015	R 1 588	3.000	R 11 805	1.000	R 4 177	**R 28 934**
	Accommodation	Hotel, Residential	rooms	0.220	R 5 867	0.180	R 4 992	0.004	R 505	0.015	R 1 588	3.250	R 12 789	1.000	R 4 177	**R 29 918**
Commercial	Commercial	General Business	100m2 GLA	0.400	R 10 668	0.350	R 9 706	0.015	R 1 894	0.020	R 2 118	5.000	R 21 862	1.000	R 1 856	**R 48 103**
	Commercial	Office	100m2 GLA	0.400	R 10 668	0.350	R 9 706	0.015	R 1 894	0.020	R 2 118	8.500	R 37 165	1.000	R 1 856	**R 63 406**
	Commercial	Retail/Shop	100m2 GLA	0.400	R 10 668	0.350	R 9 706	0.015	R 1 894	0.020	R 2 118	20.000	R 87 447	1.000	R 1 856	**R 113 688**
	Commercial	Restaurant	100m2 GLA	0.800	R 21 336	0.700	R 19 412	0.015	R 1 894	0.020	R 2 118	20.000	R 87 447	1.000	R 1 856	**R 134 062**
	Commercial	Outdoor Function / Picnic Area	persons	0.050	R 1 333	0.035	R 971	0.001	R 126	0.003	R 318	0.500	R 2 186	0.130	R 241	**R 5 175**
	Commercial	Farm Market	stall	0.040	R 1 067	0.035	R 971	0.002	R 253	0.003	R 318	2.000	R 8 745	0.100	R 186	**R 11 538**
	Commercial	Conference Facility/Place of assembly	100m2 GLA	0.400	R 10 668	0.350	R 9 706	0.015	R 1 894	0.020	R 2 118	9.000	R 39 351	1.000	R 1 856	**R 65 593**
	Commercial	Hospital/Clinic/Medical Rooms	100m2 GLA	0.500	R 13 335	0.400	R 11 093	0.015	R 1 894	0.020	R 2 118	16.500	R 72 144	1.000	R 1 856	**R 102 439**
	Commercial	University/College	student	0.100	R 2 667	0.050	R 1 387	0.001	R 126	0.005	R 529	2.000	R 8 745	0.000	R -	**R 13 454**
	Commercial	School/Day Care	student	0.100	R 2 667	0.050	R 1 387	0.001	R 126	0.005	R 529	1.000	R 4 372	0.000	R -	**R 9 082**
Industrial	Industrial	Industrial - light	100m2 GLA	0.400	R 10 668	0.350	R 9 706	0.015	R 1 894	0.020	R 2 118	6.000	R 34 104	1.000	R 1 856	**R 60 346**
	Industrial	Industrial - heavy	100m2 GLA	0.400	R 10 668	0.350	R 9 706	0.015	R 1 894	0.020	R 2 118	1.250	R 7 105	1.000	R 1 856	**R 33 347**
	Industrial	Warehousing/Light Manufacturing	100m2 GLA	0.400	R 10 668	0.350	R 9 706	0.015	R 1 894	0.020	R 2 118	3.000	R 17 052	1.000	R 1 856	**R 43 294**
	Industrial	Storage Facilities	unit	0.035	R 933	0.030	R 832	0.002	R 253	0.002	R 212	0.160	R 909	0.100	R 186	**R 3 325**
Non demand	Non-demand	Open Space/Natural Environment/Utility Site	ha	0.000	R -		R -	0.200	R 25 254		R -		R -		R -	**R 25 254**
	Non-demand	Roads and Parking	ha	0.000	R -		R -	0.700	R 88 388		R -		R -		R -	**R 88 388**
Other	Other	To be calculated	n/a		R -		R -		R -		R -		R -		R -	**R -**
	Other	(Based on equivalent demands)	n/a		R -		R -		R -		R -		R -		R -	**R -**

Approved Escalation Factors

Year		% increase from previous year	Note
2022/2023		14.7415%	Applicable for DC project value escalation calculations only. DC unit costs as recalculated this year to be used for DC calculations.
2023/2024		11.6520%	Approved escalation percentage
2024/2025		5.1000%	Approved escalation percentage
2025/2026		3.0140%	Approved escalation percentage

Area: **Polkadraai**

				Water (kl/day)		Sewer (kl/day)		Stormwater (ha*C)		Solid Waste (t/week)		Roads & Transport (trips/day)		Community (persons)		
				Unit Cost		Unit Cost		Unit Cost		Unit Cost		Unit Cost		Unit Cost		
		Land Use		All	R 31 728.39	All	R 30 278.94	All	R 62 255.33	All	R 105 898.40	Residential	R10 092	Residential	R 4 176.51	
												Accommodation	R10 092	Accommodation	R 4 176.51	
												Commercial	R11 213	Commercial	R 1 855.62	
												Industrial	R14 577	Industrial	R 1 855.62	
	Land Group	Description	Unit	Water Factor	Water Cost	Sewer Factor	Sewer Cost	Stormwater Factor	Stormwater Cost	Solid Waste Factor	Solid Waste Cost	Roads Factor	Roads Cost	Community Factor	Community Cost	Total
Residential	Residential	Single Residential >1000m2	du	1.200	R 38 074	0.700	R 21 195	0.048	R 2 988	0.040	R 4 236	4.000	R 40 367	4.000	R 16 706	**R 123 567**
	Residential	Single Residential >500m2	du	0.800	R 25 383	0.650	R 19 681	0.028	R 1 743	0.040	R 4 236	4.000	R 40 367	4.000	R 16 706	**R 108 116**
	Residential	Single Residential >250m2	du	0.700	R 22 210	0.600	R 18 167	0.023	R 1 432	0.040	R 4 236	4.000	R 40 367	4.000	R 16 706	**R 103 118**
	Residential	Single Residential <250m2	du	0.600	R 19 037	0.500	R 15 139	0.018	R 1 121	0.040	R 4 236	4.000	R 40 367	4.000	R 16 706	**R 96 606**
	Residential	Second Dwelling	du	0.450	R 14 278	0.400	R 12 112	0.018	R 1 121	0.040	R 4 236	2.500	R 25 230	4.000	R 16 706	**R 73 681**
	Residential	Less Formal Residential	du	0.450	R 14 278	0.400	R 12 112	0.018	R 1 121	0.040	R 4 236	0.750	R 7 569	4.000	R 16 706	**R 56 021**
	Residential	Group Residential	du	0.600	R 19 037	0.500	R 15 139	0.018	R 1 121	0.040	R 4 236	3.750	R 37 844	4.000	R 16 706	**R 94 083**
	Residential	Apartments	du	0.450	R 14 278	0.400	R 12 112	0.008	R 498	0.040	R 4 236	2.750	R 27 752	4.000	R 16 706	**R 75 582**
	Residential	Retirement Village	du	0.600	R 19 037	0.500	R 15 139	0.018	R 1 121	0.040	R 4 236	3.400	R 34 312	4.000	R 16 706	**R 90 551**
	Residential	Old age home	du	0.450	R 14 278	0.400	R 12 112	0.008	R 498	0.040	R 4 236	2.500	R 25 230	4.000	R 16 706	**R 73 059**
Accommodati	Residential	Student Accommodation/Commune/Hostels	rooms	0.180	R 5 711	0.150	R 4 542	0.004	R 249	0.015	R 1 588	1.250	R 12 615	1.000	R 4 177	**R 28 882**
	Accommodation	Guest House	rooms	0.220	R 6 980	0.180	R 5 450	0.004	R 249	0.015	R 1 588	3.000	R 30 275	1.000	R 4 177	**R 48 720**
	Accommodation	Hotel, Residential	rooms	0.220	R 6 980	0.180	R 5 450	0.004	R 249	0.015	R 1 588	3.250	R 32 798	1.000	R 4 177	**R 51 243**
Commercial	Commercial	General Business	100m2 GLA	0.400	R 12 691	0.350	R 10 598	0.015	R 934	0.020	R 2 118	5.000	R 56 066	1.000	R 1 856	**R 84 262**
	Commercial	Office	100m2 GLA	0.400	R 12 691	0.350	R 10 598	0.015	R 934	0.020	R 2 118	8.500	R 95 311	1.000	R 1 856	**R 123 508**
	Commercial	Retail/Shop	100m2 GLA	0.400	R 12 691	0.350	R 10 598	0.015	R 934	0.020	R 2 118	20.000	R 224 262	1.000	R 1 856	**R 252 459**
	Commercial	Restaurant	100m2 GLA	0.800	R 25 383	0.700	R 21 195	0.015	R 934	0.020	R 2 118	20.000	R 224 262	1.000	R 1 856	**R 275 748**
	Commercial	Outdoor Function / Picnic Area	persons	0.050	R 1 586	0.035	R 1 060	0.001	R 62	0.003	R 318	0.500	R 5 607	0.130	R 241	**R 8 874**
	Commercial	Farm Market	stall	0.040	R 1 269	0.035	R 1 060	0.002	R 125	0.003	R 318	2.000	R 22 426	0.100	R 186	**R 25 383**
	Commercial	Conference Facility/Place of assembly	100m2 GLA	0.400	R 12 691	0.350	R 10 598	0.015	R 934	0.020	R 2 118	9.000	R 100 918	1.000	R 1 856	**R 129 114**
	Commercial	Hospital/Clinic/Medical Rooms	100m2 GLA	0.500	R 15 864	0.400	R 12 112	0.015	R 934	0.020	R 2 118	16.500	R 185 016	1.000	R 1 856	**R 217 900**
	Commercial	University/College	student	0.100	R 3 173	0.050	R 1 514	0.001	R 62	0.005	R 529	2.000	R 22 426	0.000	R -	**R 27 705**
	Commercial	School/Day Care	student	0.100	R 3 173	0.050	R 1 514	0.001	R 62	0.005	R 529	1.000	R 11 213	0.000	R -	**R 16 492**
Industrial	Industrial	Industrial - light	100m2 GLA	0.400	R 12 691	0.350	R 10 598	0.015	R 934	0.020	R 2 118	6.000	R 87 462	1.000	R 1 856	**R 115 659**
	Industrial	Industrial - heavy	100m2 GLA	0.400	R 12 691	0.350	R 10 598	0.015	R 934	0.020	R 2 118	1.250	R 18 221	1.000	R 1 856	**R 46 418**
	Industrial	Warehousing/Light Manufacturing	100m2 GLA	0.400	R 12 691	0.350	R 10 598	0.015	R 934	0.020	R 2 118	3.000	R 43 731	1.000	R 1 856	**R 71 928**
	Industrial	Storage Facilities	unit	0.035	R 1 110	0.030	R 908	0.002	R 125	0.002	R 212	0.160	R 2 332	0.100	R 186	**R 4 873**
Non demand	Non-demand	Open Space/Natural Environment/Utility Site	ha	0.000	R -		R -	0.200	R 12 451		R -		R -		R -	**R 12 451**
	Non-demand	Roads and Parking	ha	0.000	R -		R -	0.700	R 43 579		R -		R -		R -	**R 43 579**
Other	Other	To be calculated	n/a		R -		R -		R -		R -		R -		R -	**R -**
	Other	(Based on equivalent demands)	n/a		R -		R -		R -		R -		R -		R -	**R -**

Approved Escalation Factors

Year		% increase from previous year	Note
2022/2023		14.7415%	Applicable for DC project value escalation calculations only. DC unit costs as recalculated this year to be used for DC calculations.
2023/2024		11.6520%	Approved escalation percentage
2024/2025		5.1000%	Approved escalation percentage
2025/2026		3.0140%	Approved escalation percentage

Area: **Raithby**

				Water (kl/day)		Sewer (kl/day)		Stormwater (ha*C)		Solid Waste (t/week)		Roads & Transport (trips/day)		Community (persons)		
				Unit Cost		Unit Cost		Unit Cost		Unit Cost		Unit Cost		Unit Cost		
		Land Use		All	R 11 317.04	All	R 14 729.32	All	R 165 099.77	All	R 105 898.40	Residential	R12 824	Residential	R 4 176.51	
												Accommodation	R12 824	Accommodation	R 4 176.51	
												Commercial	R14 248	Commercial	R 1 855.62	
												Industrial	R18 523	Industrial	R 1 855.62	
	Land Group	Description	Unit	Water Factor	Water Cost	Sewer Factor	Sewer Cost	Stormwater Factor	Stormwater Cost	Solid Waste Factor	Solid Waste Cost	Roads Factor	Roads Cost	Community Factor	Community Cost	Total
Residential	Residential	Single Residential >1000m2	du	1.200	R 13 580	0.700	R 10 311	0.048	R 7 925	0.040	R 4 236	4.000	R 51 295	4.000	R 16 706	**R 104 052**
	Residential	Single Residential >500m2	du	0.800	R 9 054	0.650	R 9 574	0.028	R 4 623	0.040	R 4 236	4.000	R 51 295	4.000	R 16 706	**R 95 487**
	Residential	Single Residential >250m2	du	0.700	R 7 922	0.600	R 8 838	0.023	R 3 797	0.040	R 4 236	4.000	R 51 295	4.000	R 16 706	**R 92 793**
	Residential	Single Residential <250m2	du	0.600	R 6 790	0.500	R 7 365	0.018	R 2 972	0.040	R 4 236	4.000	R 51 295	4.000	R 16 706	**R 89 363**
	Residential	Second Dwelling	du	0.450	R 5 093	0.400	R 5 892	0.018	R 2 972	0.040	R 4 236	2.500	R 32 059	4.000	R 16 706	**R 66 957**
	Residential	Less Formal Residential	du	0.450	R 5 093	0.400	R 5 892	0.018	R 2 972	0.040	R 4 236	0.750	R 9 618	4.000	R 16 706	**R 44 516**
	Residential	Group Residential	du	0.600	R 6 790	0.500	R 7 365	0.018	R 2 972	0.040	R 4 236	3.750	R 48 089	4.000	R 16 706	**R 86 157**
	Residential	Apartments	du	0.450	R 5 093	0.400	R 5 892	0.008	R 1 321	0.040	R 4 236	2.750	R 35 265	4.000	R 16 706	**R 68 512**
	Residential	Retirement Village	du	0.600	R 6 790	0.500	R 7 365	0.018	R 2 972	0.040	R 4 236	3.400	R 43 600	4.000	R 16 706	**R 81 669**
	Residential	Old age home	du	0.450	R 5 093	0.400	R 5 892	0.008	R 1 321	0.040	R 4 236	2.500	R 32 059	4.000	R 16 706	**R 65 306**
Accommodati	Residential	Student Accommodation/Commune/Hostels	rooms	0.180	R 2 037	0.150	R 2 209	0.004	R 660	0.015	R 1 588	1.250	R 16 030	1.000	R 4 177	**R 26 701**
	Accommodation	Guest House	rooms	0.220	R 2 490	0.180	R 2 651	0.004	R 660	0.015	R 1 588	3.000	R 38 471	1.000	R 4 177	**R 50 037**
	Accommodation	Hotel, Residential	rooms	0.220	R 2 490	0.180	R 2 651	0.004	R 660	0.015	R 1 588	3.250	R 41 677	1.000	R 4 177	**R 53 243**
Commercial	Commercial	General Business	100m2 GLA	0.400	R 4 527	0.350	R 5 155	0.015	R 2 476	0.020	R 2 118	5.000	R 71 242	1.000	R 1 856	**R 87 375**
	Commercial	Office	100m2 GLA	0.400	R 4 527	0.350	R 5 155	0.015	R 2 476	0.020	R 2 118	8.500	R 121 112	1.000	R 1 856	**R 137 244**
	Commercial	Retail/Shop	100m2 GLA	0.400	R 4 527	0.350	R 5 155	0.015	R 2 476	0.020	R 2 118	20.000	R 284 970	1.000	R 1 856	**R 301 102**
	Commercial	Restaurant	100m2 GLA	0.800	R 9 054	0.700	R 10 311	0.015	R 2 476	0.020	R 2 118	20.000	R 284 970	1.000	R 1 856	**R 310 784**
	Commercial	Outdoor Function / Picnic Area	persons	0.050	R 566	0.035	R 516	0.001	R 165	0.003	R 318	0.500	R 7 124	0.130	R 241	**R 8 930**
	Commercial	Farm Market	stall	0.040	R 453	0.035	R 516	0.002	R 330	0.003	R 318	2.000	R 28 497	0.100	R 186	**R 30 299**
	Commercial	Conference Facility/Place of assembly	100m2 GLA	0.400	R 4 527	0.350	R 5 155	0.015	R 2 476	0.020	R 2 118	9.000	R 128 236	1.000	R 1 856	**R 144 369**
	Commercial	Hospital/Clinic/Medical Rooms	100m2 GLA	0.500	R 5 659	0.400	R 5 892	0.015	R 2 476	0.020	R 2 118	16.500	R 235 100	1.000	R 1 856	**R 253 100**
	Commercial	University/College	student	0.100	R 1 132	0.050	R 736	0.001	R 165	0.005	R 529	2.000	R 28 497	0.000	R -	**R 31 060**
	Commercial	School/Day Care	student	0.100	R 1 132	0.050	R 736	0.001	R 165	0.005	R 529	1.000	R 14 248	0.000	R -	**R 16 811**
Industrial	Industrial	Industrial - light	100m2 GLA	0.400	R 4 527	0.350	R 5 155	0.015	R 2 476	0.020	R 2 118	6.000	R 111 138	1.000	R 1 856	**R 127 270**
	Industrial	Industrial - heavy	100m2 GLA	0.400	R 4 527	0.350	R 5 155	0.015	R 2 476	0.020	R 2 118	1.250	R 23 154	1.000	R 1 856	**R 39 286**
	Industrial	Warehousing/Light Manufacturing	100m2 GLA	0.400	R 4 527	0.350	R 5 155	0.015	R 2 476	0.020	R 2 118	3.000	R 55 569	1.000	R 1 856	**R 71 701**
	Industrial	Storage Facilities	unit	0.035	R 396	0.030	R 442	0.002	R 330	0.002	R 212	0.160	R 2 964	0.100	R 186	**R 4 529**
Non demand	Non-demand	Open Space/Natural Environment/Utility Site	ha	0.000	R -		R -	0.200	R 33 020		R -		R -		R -	**R 33 020**
	Non-demand	Roads and Parking	ha	0.000	R -		R -	0.700	R 115 570		R -		R -		R -	**R 115 570**
Other	Other	To be calculated	n/a		R -		R -		R -		R -		R -		R -	**R -**
	Other	(Based on equivalent demands)	n/a		R -		R -		R -		R -		R -		R -	**R -**

Approved Escalation Factors

Year		% increase from previous year	Note
2022/2023		14.7415%	Applicable for DC project value escalation calculations only. DC unit costs as recalculated this year to be used for DC calculations.
2023/2024		11.6520%	Approved escalation percentage
2024/2025		5.1000%	Approved escalation percentage
2025/2026		3.0140%	Approved escalation percentage

STELLENBOSCH MUNICIPALITY

SUNDRY TARIFFS

DIREKTORAAT: INFRASTRUKTUUR DIENSTE
DIRECTORATE: INFRASTRUCTURE SERVICES

Water Services	Tarief/ Tariff 2024/25 (Incl. VAT)	Tarief/ Tariff Excl. VAT 2024/25	Tarief/ Tariff Excl. VAT 2025/26	2025/26 BTW / VAT 15%	Tarief/ Tariff 2025/26 (Incl. VAT)
DIVERSE DIENSTE / SUNDRY SERVICES					
Water connections complete					
Contractor provided leading					
22 mm Water connections (coupling and meter only)	R 6,051.88	R 5,262.50	R 5,578.25	R 836.74	R 6,414.99
Complete connection :					
15mm complete (stopcock + watermeter + box)	R 8,709.59	R 7,573.56	R 8,027.97	R 1,204.20	R 9,232.17
20mm complete (stopcock + watermeter + box)	R 9,069.59	R 7,886.60	R 8,359.79	R 1,253.97	R 9,613.76
25mm complete (stopcock + watermeter + box)	R 13,104.85	R 11,395.53	R 12,079.26	R 1,811.89	R 13,891.15
40mm complete (stopcock + watermeter + box)	R 24,174.27	R 21,021.10	R 22,282.37	R 3,342.36	R 25,624.73
Complete connection : Including road crossing					
15mm complete (stopcock + watermeter + box)	R 32,623.42	R 28,368.19	R 30,070.28	R 4,510.54	R 34,580.82
20mm complete (stopcock + watermeter + box)	R 33,013.90	R 28,707.74	R 30,430.21	R 4,564.53	R 34,994.74
25mm complete (stopcock + watermeter + box)	R 36,617.03	R 31,840.90	R 33,751.35	R 5,062.70	R 38,814.05
40mm complete (stopcock + watermeter + box)	R 46,569.38	R 40,495.11	R 42,924.82	R 6,438.72	R 49,363.54
Inspection fee on all connections done by Private Contractors (excluding water deposit)	R 3,067.64	R 2,667.51	R 2,827.56	R 424.13	R 3,251.70
Water Management Device					
22 mm Water connection (stopcock + watermeter + box)	R 7,562.89	R 6,576.43	R 6,971.01	R 1,045.65	R 8,016.66
Water miscellaneous tarrifs					
Moving of watermeter sizes up to 25mm diam. Max distance 2m.	R 2,521.93	R 2,192.98	R 2,324.56	R 348.68	R 2,673.24
Moving of watermeter size 40mm diam. Max distance 2m.	R 6,336.03	R 5,509.59	R 5,840.17	R 876.03	R 6,716.20
(Does not include reinstatement of paved areas - reinstatement of paved areas actual cost)					
Test of all water meters (on request of consumer only)					
*In respect of water meter size 15, 20 and 25 mm	R 1,594.73	R 1,386.72	R 1,469.92	R 220.49	R 1,690.41
*In respect of water meter size 40 and 50 mm	R 2,262.06	R 1,967.00	R 2,085.03	R 312.75	R 2,397.78
*In respect of water meter size 80 mm	R 3,941.12	R 3,427.06	R 3,632.69	R 544.90	R 4,177.59
*In respect of water meter size 100 mm	R 4,510.74	R 3,922.38	R 3,922.38	R 588.36	R 4,510.74
*In respect of water meter size 150 mm	R 5,352.21	R 4,654.10	R 4,933.34	R 740.00	R 5,673.35
Hydrants Standpipes					
15mm-50mm hydrants standpipes rental/month or part of month	R 1,577.42	R 1,371.67	R 1,453.97	R 218.10	R 1,672.07
Refundable deposit per hydrant standpipe	R 14,868.00	R 12,928.70	R 13,704.42	R 2,055.66	R 15,760.08
Reconnection after disconnection due to non-payment:					
Normal hours	R 630.35	R 548.13	R 581.01	R 87.15	R 668.17
After hours	R 967.51	R 841.31	R 891.79	R 133.77	R 1,025.56
Replacement of damaged water meters:					
up to 20 mm.	R 5,887.12	R 5,119.23	R 5,426.39	R 813.96	R 6,240.35
> 20 mm.					
Call out for repairs to water meter due to tampering (excluding materials)	R 1,298.34	R 1,128.99	R 1,196.73	R 179.51	R 1,376.24
Deliberate call out for private (internal - owners' plumbing) water related faults (call out fee only)	R 1,298.34	R 1,128.99	R 1,196.73	R 179.51	R 1,376.24
Sewer Connections(Installed by Developer as development requirement)					
Applicant connects to existing connection.					
100mm connection by Developer (first connection)	R 2,375.33	R 2,065.51	R 2,189.44	R 328.42	R 2,517.85
150mm connection by Developer (first connection)	R 2,847.69	R 2,476.25	R 2,624.82	R 393.72	R 3,018.55
All new sewer connections (due to subdivision/developments)					
Clearing of block sewer:					
Owner responsible to clear private blockage by making use of private contractor					
Blockage teams only responsible for clearing municipal main sewer blockages					
Private blockages only to be cleared if health hazard occurs and clear instruction is given by Management for owners' account					
Normal hours	R 1,004.04	R 873.08	R 925.46	R 138.82	R 1,064.28
After hours	R 1,392.26	R 1,210.66	R 1,283.30	R 192.49	R 1,475.79
Deliberate call out to private blockage (call out fee only)	R 1,298.34	R 1,128.99	R 1,196.73	R 179.51	R 1,376.24

STELLENBOSCH MUNICIPALITY

SUNDRY TARIFFS

DIREKTORAAT: INFRASTRUKTUUR DIENSTE
DIRECTORATE: INFRASTRUCTURE SERVICES

SERVICES RENDERED	UNIT	COMMENTS	Tarief/ Tariff Excl. VAT 2024/25	Tarief/ Tariff Excl. VAT 2025/26
Waste Management Services			**R VAT excl**	
Stellenbosch Landfill Site (Devon Valley Site) and Klapmuts Waste Transfer Station (General waste only - NO Medical or Hazardous Waste)				
Residents and private companies working within WC024				
Disposal of clean garden waste (ONLY grass cuttings, leaves etc.) *If it contains any other waste then it will be deemed contaminated garden waste and classified as general waste	Per metric ton or part thereof	**Vehicles with a carrying capacity up to 1,5 tons**. Must show the latest account that reflects WC024 residency or proof of where in WC024 work is being done. Limited to 3 loads per day.	FREE	**FREE**
Disposal of clean garden waste (ONLY grass cuttings, leaves etc.) *If it contains any other waste then it will be deemed contaminated garden waste and classified as general waste	Per metric ton or part thereof	**Vehicle with a carrying capacity exceeding 1,5 tons.** Must show proof of where in WC024 work is being done.	R 26.96	**R 28.82**
Disposal of clean builders' rubble (No plastic,iron, wood,etc.) *If it contains any other waste then it will be deemed contaminated builder's rubble and classified as general waste	Per metric ton or part thereof	**Vehicles with a carrying capacity up to 1,5 tons.** No material other than clean builder's rubble may form part of the load (eg. plastic, iron, wood). Limited to 3 loads per day.	FREE	**FREE**
Disposal of clean builders' rubble (No plastic,iron, wood,etc.) *If it contains any other waste then it will be deemed contaminated builder's rubble and classified as general waste	Per metric ton or part thereof	**Vehicle with a carry capacity exceeding 1,5 tons**. No material other than clean builder's rubble may form part of the load (eg. plastic, iron, wood).	R 26.96	**R 28.82**
Disposal of general waste based on actual mass * contaminated garden waste or contaminated builder's rubble will be classified as general waste	Per metric ton or part thereof	Only waste from within WC024 allowed. Proof of origin of waste to be declared by user at disposal facility (written proof if requested)	R 604.78	**R 646.51**
Disposal of general waste based on actual mass * contaminated garden waste or contaminated builder's rubble will be classified as general waste	Per 500 kg or part thereof	Only waste from within WC024 allowed. Proof of origin of waste to be declared by user at disposal facility (written proof if requested)	R 302.39	**R 323.25**
Disposal of general waste based on actual mass * contaminated garden waste or contaminated builder's rubble will be classified as general waste	Per 250 kg or part thereof	Only waste from within WC024 allowed. Proof of origin of waste to be declared by user at disposal facility (written proof if requested)	R 151.22	**R 161.65**
Disposal of soil	Per metric ton or part thereof	**Vehicle with a carrying capacity up to 1.5 tons.** Only soil from within WC024 allowed. Proof of origin of waste to be declared by user at disposal facility (written proof if requested)	FREE	**FREE**
Disposal of soil	Per metric ton or part thereof	**Vehicle with a carrying capacity exceeding 1.5 tons.** Only soil from within WC024 allowed. Proof of origin of waste to be declared by user at disposal facility (written proof if requested)	R 26.96	**R 28.82**
Disposal Household Hazardous Waste	Car, trailer, LDV	**Vehicle with a carrying capacity up to 1.5 tons**. These are limited to items generated on residential properties. Proof of the latest account that reflects payment for refuse removal needs to be shown.	FREE	**FREE**
Interdepartmental Municipal Charges at Stellenbosch Landfill Site and Klapmuts Waste Transfer Station.				
Disposal of general waste based on actual mass * contaminated garden waste or contaminated builder's rubble will be classified as general waste	Per metric ton or part thereof	All Departments within Stellenbosch Municipality must pay for the disposal of refuse.	R 604.78	**R 646.51**
Disposal of general waste based on actual mass * contaminated garden waste or contaminated builder's rubble will be classified as general waste	Per 500 kg or part thereof	All Departments within Stellenbosch Municipality must pay for the disposal of refuse.	R 302.39	**R 323.25**

DIREKTORAAT: INFRASTRUKTUUR DIENSTE DIRECTORATE: INFRASTRUCTURE SERVICES				
SERVICES RENDERED	**UNIT**	**COMMENTS**	**Tarief/ Tariff Excl. VAT 2024/25**	**Tarief/ Tariff Excl. VAT 2025/26**
Disposal of general waste based on actual mass * contaminated garden waste or contaminated builder's rubble will be classified as general waste	Per 250 kg or part thereof	All Departments within Stellenbosch Municipality must pay for the disposal of refuse.	R 151.22	**R 161.65**
Disposal of clean garden waste (ONLY grass cuttings, leaves etc.) *If it contains any other waste then it will be deemed contaminated garden waste and classified as general waste	Per metric ton or part thereof	**Vehicle with a carrying capacity up to 1.5 tons**. Must show the latest account that reflects WC024 residency or proof of where in WC024 work is being done.Limited to 3 loads per day.	FREE	**FREE**
Disposal of clean garden waste (ONLY grass cuttings, leaves etc.) *If it contains any other waste then it will be deemed contaminated garden waste and classified as general waste	Per metric ton or part thereof	**Vehicle with a carrying capacity exceeding 1.5 tons.** Must show proof of where in WC024 work is being done	R 26.96	**R 28.82**
Disposal of clean builders' rubble (No plastic,iron, wood,etc.) *If it contains any other waste then it will be deemed contaminated builder's rubble and classified as general waste	Per metric ton or part thereof	**Vehicle with a carrying capacity up to 1.5 tons.** No material other than clean builder's rubble may form part of the load (eg. plastic, iron, wood). Limited to 3 loads per day.	FREE	**FREE**
Disposal of clean builders' rubble (No plastic,iron, wood,etc.) *If it contains any other waste then it will be deemed contaminated builder's rubble and classified as general waste	Per metric ton or part thereof	**Vehicle with a carrying capacity exceeding 1.5 tons**. No material other than clean builder's rubble may form part of the load (eg. plastic, iron, wood).	R 26.96	**R 28.82**
Klapmuts Transfer Station				
Disposal of general waste	Per metric ton or part thereof	Only waste from within WC024 allowed. Proof of origin of waste to be declared by user at disposal facility (written proof if requested)	R 604.78	**R 646.51**
Disposal of general waste	Per 500 kg or part thereof	Only waste from within WC024 allowed. Proof of origin of waste to be declared by user at disposal facility (written proof if requested)	R 302.39	**R 323.25**
Disposal of general waste	Per 250 kg or part thereof	Only waste from within WC024 allowed. Proof of origin of waste to be declared by user at disposal facility (written proof if requested)	R 151.22	**R 161.65**
Disposal of clean garden waste (ONLY grass cuttings, leaves etc.) *If it contains any other waste then it will be deemed contaminated garden waste and classified as general waste	Per metric ton or part thereof	**Vehicle with a carry capacity up to 1.5 tons.** Must show the latest account that reflects WC024 residency or proof of where in WC024 work is being done. Limited to 3 loads per day.	FREE	**FREE**
Disposal of clean builders' rubble (No plastic,iron, wood,etc.) *If it contains any other waste then it will be deemed contaminated builder's rubble and classified as general waste	Per metric ton or part thereof	**Vehicle with a carrying capacity up to 1.5 tons.** No material other than clean builder's rubble may form part of the load (eg. plastic, iron, wood). Limited to 3 loads per day.	FREE	**FREE**
Franschhoek Drop-off				
Residential properties ONLY				
Disposal of garage waste. * Garage waste is any household waste other than clean garden waste, clean builders' rubble, domestic waste or kitchen waste from residential properties.	Car, trailer, LDV	**Vehicles with a carrying capacity up to 1.5 tons .** These are limited to excess waste/ items that cannot fit into your household wheelie bin. Proof of the latest account that reflects payment for refuse removal needs to be shown. Limited to one load per month.	FREE	**FREE**
Disposal of clean garden waste (ONLY grass cuttings, leaves etc.) *If it contains any other waste then it will be deemed contaminated garden waste and classified as general waste	Per metric ton or part thereof	**Vehicles with a carry capacity up to 1.5 tons**. Must show the latest account that reflects WC024 residency or proof of where in WC024 work is being done. Limited to 1 load per day, maximum 2 loads per week.	FREE	**FREE**
Disposal of clean builders' rubble (No plastic,iron, wood,etc.) *If it contains any other waste then it will be deemed contaminated builder's rubble and classified as general waste	Per metric ton or part thereof	**Vehicles with a carry capacity up to 1.5 tons**. Must show the latest account that reflects WC024 residency or proof of where in WC024 work is being done. Limited to 1 load per day, maximum 2 loads per week.	FREE	**FREE**
ALL VEHICLES WITH A CARRYING CAPACITY OF 1.5 TONS OR MORE FOR BUILDER'S RUBBLE AND VEHICLES WITH A CARRYING CAPACITY OF 2 TONS OR MORE FOR GARDEN WASTE MUST BE DISPOSED OF AT THE STELLENBOSCH LANDFILL SITE				
Stellenbosch Waste Material Recovery facility				

DIREKTORAAT: INFRASTRUKTUUR DIENSTE DIRECTORATE: INFRASTRUCTURE SERVICES				
SERVICES RENDERED	**UNIT**	**COMMENTS**	**Tarief/ Tariff Excl. VAT 2024/25**	**Tarief/ Tariff Excl. VAT 2025/26**
Disposal of garage waste. * Garage waste is any household waste other than clean garden waste, clean builders' rubble, domestic waste or kitchen waste from residential properties.	Car, trailer, LDV	**Vehicles with a carrying capacity up to 1.5 tons .** These are limited to excess waste/ items that cannot fit into your household wheelie bin. Proof of the latest account that reflects payment for refuse removal needs to be shown.	FREE	**FREE**
Clean recyclable waste material.	Per metric ton or part thereof	ONLY clear filled bags allowed.No filled black bags wil be allowed on site.Must show the latest account that reflects WC024 residency or proof of where in WC024 work is being done.	FREE	**FREE**
Disposal E-Waste	Car, trailer, LDV	**Vehicle with a carrying capacity up to 1.5 tons**. These are limited to items generated on residential properties. Proof of the latest account that reflects payment for refuse removal needs to be shown.	FREE	**FREE**
Replacement of bin or lid or wheel or axel				
For bin age up to 5 years		For malicious damage where there is negligence on the part of the owner.	COST +15%	**COST +15%**
For the replacement of a complete bin	Replacement	Applicable to malicious damage Lost or stolen bin must be reported to the nearest Police Station and a case number be presented to Council before replacement commences. The replacement due to theft on refuse removal day will be excluded from this arrangement. Client still to obtain a case number from the SAPS and present it to Council before replacement will take effect. Maximum of twice per year.	FREE	**FREE**
Hiring and servicing of 240ℓ bins				
Hiring of 240ℓ wheelie bin	Per bin per day	For the hiring of 240ℓ bins to a third party within WC024 (includes delivery, collection and servicing of the bin). Subject to prior approval and availability.	R 76.83	**R 82.14**
Servicing of event bins	Per lift	A charge to empty a event bin.	R 66.74	**R 71.35**
Hiring of 240ℓ wheelie bins: Basic charge for collection and/or delivery on Saturday	Once-off per event	Compulsory fee to be paid when hiring muncipal wheelie bins for events taking place over a weekend in WC024	R 3,818.92	**R 4,082.42**
Hiring of 240ℓ wheelie bins: Basic charge for collection and/or delivery on Sunday	Once-off per event	Compulsory fee to be paid when hiring muncipal wheelie bins for events taking place over a weekend in WC024	R 5,034.03	**R 5,381.38**

STELLENBOSCH MUNICIPALITY

SUNDRY TARIFFS

DIREKTORAAT: INFRASTRUKTUUR DIENSTE
DIRECTORATE: INFRASTRUCTURE SERVICES

SERVICE RENDERED	Tarief/ Tariff 2024/25 (Incl. VAT)	Tarief/ Tariff Excl. VAT 2025/26	2025/26 BTW / VAT 15%	Tarief/ Tariff 2025/26 (Incl. VAT)
***Industrial Effluent Treatment Basic Tariff (T): R/kl effluent discharge excluding penalties and contract arrangements.**	R 18.29	R 16.63	R 2.93	R 19.56
***Industrial Effluent Conveyancy Basic Tariff (C): R/kl effluent discharge excluding penalties and contract arrangements.**	R 8.31	R 7.56	R 1.33	R 8.90
Clearance of septic tanks: per 5 000 litre of part thereof	R 2,320.70	R 2,110.68	R 372.47	R 2,483.15
Waste Water disposal at designated facility per kl	R 146.28	R 133.04	R 23.48	R 156.52
Chemical toilet disposal at designated facility per toilet	R 142.95	R 130.01	R 22.94	R 152.95
*** Special agreements when industry do pre-treatment**	N/A	N/A	N/A	N/A

FORMULA FOR THE CALCULATION OF EFFLUENT DISCHARGE CHARGES (Schedule C of Bylaws)

Discharge Cost = Basic Tariff + COD Surcharge + Substance Limit Surcharge

Discharge Cost = (Vw) (SVC) + (Vie) (T) ((COD - 1000)/1000) + (Vie) (T) (SF)

SVC = Sewerage Volumetric Charge (T + C) in terms of above tariffs (Conveyancy and Treatment)

Surcharge Factor (SF) = ((X - L) / L)

X = Concentration in discharge of one or more of parameters listed in Schedule A of Bylaws

L = Limit of applicable parameter as listed in Schedule A of Bylaws

* Special agreements to be approved by council

STELLENBOSCH MUNICIPALITY

SUNDRY TARIFFS

DIREKTORAAT: INFRASTRUKTUUR DIENSTE
DIRECTORATE: INFRASTRUCTURE SERVICES

SCIENTIFIC SERVICES/WETENSKAPLIKE DIENSTE	Tariff 2024/25 (Incl. VAT)	Tarief/ Tariff Excl. VAT 2024/25	Excl. VAT 2025/26	2025/26 VAT 15%	Tariff 2025/26 (Incl. VAT)
PARAMETERS					
PHYSICAL ANALYSIS					
Temperature	61.00	53.04	R 55.38	R 8.31	R 63.68
Ph @ 25°C	61.00	53.04	R 55.38	R 8.31	R 63.68
Electrical conductivity @ 25°Cms-¹	61.00	53.04	R 55.38	R 8.31	R 63.68
Turbidity (NTU)	61.00	53.04	R 55.38	R 8.31	R 63.68
Total suspended solids (TSS) 105°C mg/1	160.00	139.13	R 145.25	R 21.79	R 167.04
Total dissolved solids (TDS-gravimetric) mg/1	160.00	139.13	R 145.25	R 21.79	R 167.04
Inorganic dissolved solids (VSS) @600°Cmg/1	255.20	221.91	R 231.68	R 34.75	R 266.43
Settle able solids@ 30min in ml	164.10	142.70	R 148.97	R 22.35	R 171.32
Volatile organic matter percentage (%)	255.00	221.74	R 231.50	R 34.72	R 266.22
CHEMICAL ANAYLSIS					
NITRATE (NO^{-3}) mg/1	209.00	181.74	R 189.74	R 28.46	R 218.20
NITRITE (NO^{-2}) mg/1	209.50	182.17	R 190.19	R 28.53	R 218.72
ORTHO PHOSPHATE ($PO^{-3}4$) mg/1	120.40	104.70	R 109.30	R 16.40	R 125.70
TOTAL PHOSPHATE ($PO^{-3}4$) mg/1	474.00	412.17	R 430.31	R 64.55	R 494.86
AMMONIA as N (NH3) mg/1	120.30	104.61	R 109.21	R 16.38	R 125.59
SULPHIDES (S) mg/1	310.00	269.57	R 281.43	R 42.21	R 323.64
SULPHATE ($SO^{-2}4$) (total) mg/1	127.60	110.96	R 115.84	R 17.38	R 133.21
FREE & TOTAL residual chlorine (CL^{-2})	91.15	79.26	R 82.75	R 12.41	R 95.16
CHLORIDE as C1 mg/1	127.57	110.93	R 115.81	R 17.37	R 133.18
PHENOLIS (C6H5OH)	601.50	523.04	R 546.06	R 81.91	R 627.97
COD unfiltered mg/1	254.95	221.70	R 231.45	R 34.72	R 266.17
COD filtered mg/1	291.70	253.65	R 264.81	R 39.72	R 304.53
COD dilution (included in unfiltered) mg/1	255.20	221.91	R 231.68	R 34.75	R 266.43
PHENOLIS C6H5OH (total) mg/1	601.55	523.09	R 546.10	R 81.92	R 628.02
CHROMATE TEST (CHROMIUM cr6+) as Cr mg/1	727.40	632.52	R 660.35	R 99.05	R 759.41
CYANIDE as CN	601.65	523.17	R 546.19	R 81.93	R 628.12
SULPHIDES ($SO^{-2}3$) mg/1	601.55	523.09	R 546.10	R 81.92	R 628.02
MICROBIOLOGICAL & BACTERIOLOGICAL ANALYSIS					
FAECAL COLIFOMS COUNT/100ml	448.50	390.00	R 407.16	R 61.07	R 468.23
E.COLI COUNT/100ml	448.50	390.00	R 407.16	R 61.07	R 468.23

STELLENBOSCH MUNICIPALITY

SUNDRY TARIFFS

DIREKTORAAT: INFRASTRUKTUUR DIENSTE
DIRECTORATE: INFRASTRUCTURE SERVICES

ROADS TRANSPORT & STORMWATER	Tariff 2024/25 (Excl. VAT)	2024/25 VAT 15%	Tariff 2024/25 (Incl. VAT)	Tariff 2025/26 (Excl. VAT)	2025/26 VAT 15%	Tariff 2025/26 (Incl. VAT)
ROADS TRANSPORT & STORMWATER						
Lowering of kerbs **(the tariff remains the same already adequately priced)**	630.75	94.61	725.37	R 658.51	R 98.78	R 757.28
Inspection fee for the construction of facility signs	309.56	46.43	356.00	R 323.18	R 48.48	R 371.66
Construction of facility sign	1,100.68	165.10	1,265.79	R 1,149.11	R 172.37	R 1,321.48
Construction of vehicle access over stormwater / irrigation channels	Actual Cost/Werklike koste + 10%			Actual Cost/Werklike koste + 10%		
Temporary road closures undertaken by the Municipality (12 hours)	8,323.65	1,248.55	9,572.20	R 8,689.89	R 1,303.48	R 9,993.37
Development Charge (DC) - Parking Per parking bay	184,982.88	27,747.43	212,730.31	R 193,122.13	R 28,968.32	R 222,090.44

STELLENBOSCH MUNICIPALITY

WAYLEAVE TARIFFS

DIREKTORAAT: INFRASTRUKTUUR DIENSTE
DIRECTORATE: INFRASTRUCTURE SERVICES

ASSET MANAGEMENT AND SYSTEMS SECTION WAYLEAVE ADMINISTRATION TARIFFS	Unit	Tariff 2024/25 (Incl. VAT)	Tariff 2025/26 (Excl. VAT)	2025/26 VAT 15%	Tariff 2025/26 (Incl. VAT)
1.1 Administration fee for a miscellaneous wayleave to use the road reserve for a period of one month or less other than to install an underground service	per application	R 579.30	R 503.74	R 75.56	R 579.30
PLUS: Inspection Fee (once-off) For the temporary use of the road reserve for less than one month other than for the installation of an underground service, including for: the placement or storage of an item such as a chemical toilet, container, ladder, scaffolding, mobile crane or materials, pumping of concrete, excavation of trial holes. The fee is payable in advance. PLUS: The cost of all inspections during the course of the wayleave from services verification to the site rehabilitation after construction. The fee is payable in advance.	per application	R 1,158.61	R 1,051.82	R 157.77	R 1,209.59
1.2 Administration fee for a wayleave or permit to use the road reserve to install an underground service (total construction duration is less than ten working days)	per application	R 1,158.61	R 1,007.49	R 151.12	R 1,158.61
PLUS: Inspection Fee (once-off) For the use of the road reserve to install a pipe, tunnel, cable or duct for water, electricity, communication, or any other service – where the total construction duration is less than ten working days. The fee is payable in advance. PLUS: The cost of all inspections during the course of the wayleave from services verification to the site rehabilitation after construction. The fee is payable in advance.	per application	R 2,317.22	R 2,103.63	R 315.54	R 2,419.18
1.3 Administration fee for a wayleave or permit to use the road reserve to install an underground service	per application	R 3,475.83	R 3,022.46	R 453.37	R 3,475.83
PLUS: Inspection Fee (per month, based on the total construction duration) For the use of the road reserve to install a pipe, tunnel, cable or duct for water, electricity, communication, or any other service. The fee is payable in advance. PLUS: The cost of all inspections during the course of the wayleave from services verification to the site rehabilitation after construction. The fee is payable in advance.	per month of construction, per application	R 2,317.22	R 2,103.63	R 315.54	R 2,419.18
1.4 Tariff for authorised trenching across a municipal roadway (per metre of trenching) For using an open trench to cross a roadway to install a pipe, cable or duct for water, electricity, communication or any other service. This tariff applies if the municipality grants written authorisation for a roadway trench before digging of the trench commences. The applicant may not begin roadway trenching before paying the roadway open trench fee and the Municipality issues written authorisation. The fee is payable when the written authorisation is issued. The roadway open trench fee is for the increased maintenance and reconstruction costs and inherent degradation of the roadway caused by roadway trenching. It applies even if the trench is reinstated in compliance with the Municipality's requirements and standards.	Per m measured from 0.5m behind the kerb or road edge	R 5,793.05	R 5,259.08	R 788.86	R 6,047.95

DIREKTORAAT: INFRASTRUKTUUR DIENSTE DIRECTORATE: INFRASTRUCTURE SERVICES					
ASSET MANAGEMENT AND SYSTEMS SECTION WAYLEAVE ADMINISTRATION TARIFFS	**Unit**	**Tariff 2024/25 (Incl. VAT)**	**Tariff 2025/26 (Excl. VAT)**	**2025/26 VAT 15%**	**Tariff 2025/26 (Incl. VAT)**
1.5 Tariff for unauthorised use of the road reserve for a period of more than one month other than to install an underground service (100% of admin & inspection fee under tariff 1.1) For the use of the road reserve beyond the one month allowed by the miscellaneous wayleave application. This is for holders of an approved miscellaneous wayleave that has expired and has not been renewed.	per month	R 1,737.92	R 1,577.72	R 236.66	R 1,814.38
1.6 Tariff for unauthorised commencement of use of the road reserve For the commencement of use of the road reserve (i.e. encroachment) without an approved wayleave or before Stellenbosch Municipality issues a wayleave.	per month	R 5,793.05	R 5,259.08	R 788.86	R 6,047.95
1.7 Tariff for unauthorised use of the road reserve to install an underground service Where construction period was 10 working days or less (200% of admin & inspection fee under tariff 1.2)	per application	R 6,951.66	R 6,310.90	R 946.63	R 7,257.53
Where construction period was more than 10 working days (200% of admin & inspection fee under tariff 1.3) For the commencement of an installation of an underground service without an approved wayleave or before Stellenbosch Municipality issues a wayleave. Includes a 100% surcharge which applies regardless of whether Stellenbosch Municipality issues a wayleave.	per application	R 11,586.10	R 10,518.17	R 1,577.72	R 12,095.89
1.8 Tariff for unauthorised trenching across a municipal roadway (per metre of trenching) (200% of tariff 1.6) For commencement of a roadway trench without written authorisation or before the Municipality issues written authorisation for the roadway trench. Includes a 100% surcharge. The surcharge applies regardless of whether the Municipality issues a written authorisation, and regardless of whether the roadway trench is necessary.	Per m measured from 0.5m behind the kerb or road edge	R 11,586.10	R 10,518.17	R 1,577.72	R 12,095.89
1.9 Tariff for unauthorised after-hours use of the road reserve for the installation of an underground service For the commencement of use of the road reserve to install an underground service outside of business hours. Work performed under an approved wayleave can only be performed in regular working hours (Mondays – Thursdays 08:00-17:00 and Fridays 08:00-15h00). Working after hours, on public holidays or the weekend is not permitted.	per occasion	R 5,793.05	R 5,259.08	R 788.86	R 6,047.95
1.10 Tariff for excavations being left open for longer than ten working days On completion of the Work, all trenches and excavations in the public road reserves must be backfilled and reinstated as soon as possible in accordance with the technical specifications. Failure to do so represents an unacceptable safety hazard.	per occasion	R 5,793.05	R 5,259.08	R 788.86	R 6,047.95
1.11 Tariff for unauthorised site abandonment for a period exceeding 14 days The wayleave holder may not leave the site for more than fourteen days without permanently reinstating the site.	per occasion	R 5,793.05	R 5,259.08	R 788.86	R 6,047.95
1.12 Tariff for not cleaning or reinstating the road reserve within 14 days of completion The construction site's cleaning up, and the reinstatement to its previous condition is considered part of the Work. It must be completed within 14 days after the construction work has been completed.	per occasion	R -	R 5,259.08	R 788.86	R 6,047.95

DIREKTORAAT: INFRASTRUKTUUR DIENSTE DIRECTORATE: INFRASTRUCTURE SERVICES					
ASSET MANAGEMENT AND SYSTEMS SECTION WAYLEAVE ADMINISTRATION TARIFFS	**Unit**	**Tariff 2024/25 (Incl. VAT)**	**Tariff 2025/26 (Excl. VAT)**	**2025/26 VAT 15%**	**Tariff 2025/26 (Incl. VAT)**
WAYLEAVE ADMINISTRATION REFUNDABLE DEPOSITS					
2.1 Services Deposit A services deposit is required where there is a risk of damage to municipal services. It is determined by the service co-ordinator and is based on the replacement value of the services in close proximity to the Works e.g. Cost of cable repairs: LV – R 40 000, MV – R 240,000, HV – R 1,250,000, 66 KV R – R 2,500,000, etc. This deposit is paid into the recoverable cost account of Stellenbosch Municipality. After completion, damages will be assessed, the site will be inspected, and all additional costs will be communicated to the applicant. Stellenbosch Municipality will refund the balance of the deposit once all works are complete, and upon final inspection where the Municipality's engineers are satisfied that the reinstatement meets the Municipality's standard and requirements.	per application				
2.2 Bank Guarantee / Appropriate Business Insurance Another acceptable form of partial deposit is a bank guarantee as surety in favour of Stellenbosch Municipality or appropriate business insurance. NB: The first R25,000 of the Services Deposit must be paid into the recoverable cost account of Stellenbosch Municipality. A Bank Guarantee or appropriate business insurance can cover the balance of the required Services Deposit.	per application				
WAYLEAVE ADMINISTRATION TARIFF NOTES					
3.1 Unless the context indicates otherwise, 'road reserve 'includes a roadway, sidewalk footway and verge. 3.2 Suppose Stellenbosch Municipality incurs any costs resulting from Work in or use of the road reserve including remedying substandard or non-compliant reinstatement repairing damage, 3rd party claims, or cleaning of the site. In that case, the actual costs will be offset against the deposit (plus 10% administration fee, including VAT). The Municipality will refund the balance if any. 3.3 All internal Departments or State Funded Projects (National or Provincial), where Stellenbosch Municipality will take over the infrastructure, will be exempted from paying the Administrative Fee, Refundable Deposits Non-Refundable Payments and/or Penalties. 3.4 No micro trenching is allowed in the WC024.					

STELLENBOSCH MUNICIPALITY

SUNDRY TARIFFS

DIREKTORAAT: BEPLANNING EN ONTWIKKELING DIENSTE
DIRECTORATE: PLANNING AND DEVELOPMENT SERVICES

SERVICES	TYPE	COMMENTS	INTERVAL	R/M2	TOTAL PER MONTH	TOTAL PER DAY	TOTAL PER WEEK	TOTAL PER YEAR	DEPOSIT REQUIRED
			m2						
Rentals : Kayamandi Economic Corridor									
Formal Kiosks			10	R 40.00	R 400.00			R 4,800.00	Full amount
		30% discount for Non-Profitable Organisations. In the case of meritorious cases, the Accounting Officer may grant discounts larger than 30%	12	R 40.00	R 480.00	R -	R -	R 5,760.00	Full amount
			12.5	R 40.00	R 500.00	R -	R -	R 6,000.00	Full amount
			13	R 40.00	R 520.00	R -	R -	R 6,240.00	Full amount
			13.5	R 40.00	R 540.00	R -	R -	R 6,480.00	Full amount
			14	R 40.00	R 560.00	R -	R -	R 6,720.00	Full amount
			14.5	R 40.00	R 580.00	R -	R -	R 6,960.00	Full amount
			15	R 40.00	R 600.00	R -	R -	R 7,200.00	Full amount
			15.5	R 40.00	R 620.00	R -	R -	R 7,440.00	Full amount
Internet Café			16	R 40.00	R 640.00	R -	R -	R 7,680.00	Full amount
Restaurant			17.3	R 40.00	R 692.00	R -	R -	R 8,304.00	Full amount
			22	R 40.00	R 880.00	R -	R -	R 10,560.00	Full amount
Informal Kiosks			10	R 20.00	R 200.00	R 40.00	R -	R 1,800.00	R -
Conference facility		30% discount for Non-Profitable organizations. In the case of meritorious cases, the Accounting Officer may grant discounts larger than 30%	per day	R -	R -	R 3,000.00	R -	R -	R -
Amphi Threatre		30% discount for Non-Profitable organizations. In the case of meritorious cases, the Accounting Officer may grant discounts larger than 30%	per day	R -	R -	R 1,000.00	R -	R -	R -
Rentals: Local Economic Development Hubs									

DIREKTORAAT: BEPLANNING EN ONTWIKKELING DIENSTE DIRECTORATE: PLANNING AND DEVELOPMENT SERVICES									
SERVICES	**TYPE**	**COMMENTS**	**INTERVAL**	**R/M2**	**TOTAL PER MONTH**	**TOTAL PER DAY**	**TOTAL PER WEEK**	**TOTAL PER YEAR**	**DEPOSIT REQUIRED**
			m2						
Erf 2235 Mooiwater Homestead		Business Support Incubator/centre	235	R 47.00	R 11,045.00	R -	R -	R 132,540.00	Full amount
Erven 2751& 6314 Old Agricultural Hall		Incubator and affordable rentals for Arts,crafts and tourism activities	400	R 50.00	R 20,000.00	R -	R -	R 240,000.00	Full amount
Erven 230, Franschhoek Triangle Site		Affordable space rentals for shops and tourism activities	210	R 50.00	R 10,500.00	R -	R -	R 126,000.00	Full amount
Old Clinic building Stellenbosch		Business Development, , incubator and rental space (arts, crafts, shops, offices, tourism activities	293	R 50.00	R 14,650.00	R -	R -	R 175,800.00	Full amount
Rentals:Informal Trading sites									
Stellenbosch Town									
	Open Kiosks		per kiosk		R 226.00	R 31.00	R -	R -	R -
Idas Valley									
	Open Kiosks		per kiosk		R 95.00	R 16.00	R 75.00	R 1,570.00	R -
Cloetesville									
	Open Kiosks		per kiosk		R 95.00	R 16.00	R 38.00	R 783.00	R -
Kayamandi									
	Open Kiosks		per kiosk		R 95.00	R 16.00	R 38.00	R 783.00	R -
Kayamandi Bridge									
	Closed Kiosks		per kiosk	R20	R 268.00	R -		R 1,800.00	R -
Klapmuts									
	Open Kiosks		per kiosk		R 95.00	R 16.00	R 38.00	R 783.00	R -
	Closed Kiosks		per kiosk	R20	R 210.00	R -	R -	R 1,463.00	R -
Franschhoek Town									
	Open Kiosks		per kiosk		R 226.00	R 31.00	R 75.00	R 1,570.00	R -
Groendal & Langrug									
	Open Kiosks		per kiosk		R 95.00	R 16.00	R 38.00	R 784.00	R -
	Closed Kiosks		per kiosk	R 20.00	R 200.00			R 1,400.00	
Foodtrucks									
	Mobile		per mobile	R -	R 250.00	R 50.00	R 350.00	R 2,700.00	R -

DIREKTORAAT: BEPLANNING EN ONTWIKKELING DIENSTE DIRECTORATE: PLANNING AND DEVELOPMENT SERVICES									
SERVICES	TYPE	COMMENTS	INTERVAL	R/M2	TOTAL PER MONTH	TOTAL PER DAY	TOTAL PER WEEK	TOTAL PER YEAR	DEPOSIT REQUIRED
			m2						
Use of Infomal Trading Site for Events / Conference Facility									
	Conference / Events Facility	30% discount for Non-Profitable organisations. In the case of meritorious cases, the Accounting Officer may grant discounts larger than 30%				R 2,500.00			
Business License									
		Business license application fee is a once of payment, valid as long as the business is in operation.						R200.00	

STELLENBOSCH MUNICIPALITY

SUNDRY TARIFFS

DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING
DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT

To be read in conjunction with the Tariff Rules.

SERVICES RENDERED	UNIT	REMARKS	Tariff 2024/25 (Incl. VAT)	Excl. VAT 2025/26	2025/26 VAT 15%	Tariff 2025/26 (Incl. VAT)
LAND USE MANAGEMENT FEES						
REZONING & DETERMINATION OF A ZONING						
Rezoning, inclusive of a determination of a zoning	Per application per property		R 10,800.00	R 9,391.30	R 1,408.70	**R 10,800.00**
PERMANENT DEPARTURE						
Departure applications including but not limited to building lines, coverage, height, bulk, parking.	Per application per property	Per Property. All indigent residents who are registered as such with the Municipality and with proof submitted together with application, as well as subsidised housing schemes property owners will be exempted from applicable fees.	R 2,700.00	R 2,347.83	R 352.17	**R 2,700.00**
TEMPORARY DEPARTURE & PERMISSION IN TERMS OF THE ZONING SCHEME (ADDITIONAL USES & TECHNICAL APPROVALS) & PERMISSION IN TERMS OF CONDITION OF TITLE DEED & CONSENT USE IN TERMS OF THE ZONING SCHEME						
Submitted in urban and rural areas	Per application per property		R 2,700.00	R 2,347.83	R 352.17	**R 2,700.00**
House shops, Early Childhood Development Centres (ECD's), Home Day Care or Day Care Centres	Per application per property (per use)		R 220.00	R 191.30	R 28.70	**R 220.00**
SUBDIVISION & CONSOLIDATION & AMENDMENT OR CANCELLATION OF SUBDIVISION PLAN (GENERAL PLAN/DIAGRAM)						
Subdivision, Consolidation, Amendment or Cancellation of an approved subdivision plan (or part thereof), including a general plan or diagram	Per application		R 5,450.00	R 4,739.13	R 710.87	**R 5,450.00**
EXEMPTION CERTIFICATES (SUBDIVISION / CONSOLIDATION) ADMINISTRATIVE FEE						
	Per request		R 1,100.00	R 956.52	R 143.48	**R 1,100.00**
REMOVAL, RELAXATION, SUSPENSION OR AMENDMENT OF RESTRICTIVE TITLE DEED CONDITIONS						
Removal, relaxation, suspension or amendment	Per application per property		R 2,700.00	R 2,347.83	R 352.17	**R 2,700.00**
AMENDMENT, DELETION OR IMPOSITION OF CONDITIONS IN RESPECT OF AN EXISTING APPROVAL						
Amendment of conditions of approval (by the deletion, imposition or amendment of conditions)	Per application	Per application	R 5,450.00	R 4,739.13	R 710.87	**R 5,450.00**
EXTENSION OF VALIDITY OF APPROVAL						
Extension of validity period of an approval	Per application	Per application	**50% of current application fee inclusive of VAT**	50% of current application fee inclusive of VAT	50% of current application fee inclusive of VAT	**50% of current application fee inclusive of VAT**

DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT							
To be read in conjunction with the Tariff Rules.							
SERVICES RENDERED	**UNIT**	**REMARKS**	**Tariff 2024/25 (Incl. VAT)**	**Excl. VAT 2025/26**	**2025/26 VAT 15%**	**Tariff 2025/26 (Incl. VAT)**	
PERMISSION IN TERMS OF CONDITION OF APPROVAL / ADMINISTRATIVE PERMISSIONS OR APPROVALS							
All permissions required in terms of a condition of approval or administrative permission or approval inclusive of but not limited to: Site Development Plans; HOA Constitutions; Architectural / Design / Aesthetic Manuals or Guidelines, Landscaping Plans & Phasing Plans.	Per application	Per application. All permissions or approvals that is required and originates from a condition of an approval attached to a land use application granted by the municipality, will be exempted from this tariff. Any subsequent applications for the amendment to such permissions / approvals on the initiative of the applicant will not be exempted.	R 2,700.00	R 2,347.83	R 352.17	**R 2,700.00**	
CLOSURE OF PUBLIC PLACE OR ROAD OR PART THEREOF							
Closure of Public Place / Roads or Part thereof	Per application	Per application	R 5,450.00	R 4,739.13	R 710.87	**R 5,450.00**	
DISESTABLISHMENT OF HOME OWNERS ASSOCIATION							
Disestablishment of HOA	Per application	Per application	R 2,700.00	R 2,347.83	R 352.17	**R 2,700.00**	
RECTIFY A FAILURE OF A HOME OWNERS ASSOCIATION TO MEET ITS OBLIGATIONS							
Rectification	Per application	Per application	R 2,700.00	R 2,347.83	R 352.17	**R 2,700.00**	
PERMISSION FOR RECONSTRUCTION OF EXISTING BUILDING CONSTITUTING A NON-CONFORMING USE							
Permission for reconstruction of existing building constituting a non-conforming use	Per application	A permission required for the reconstruction of an existing building that constitutes a non-conforming use that is destroyed or damaged to the extent that it is necessary to demolish a substantial part of the building	R 5,450.00	R 4,739.13	R 710.87	**R 5,450.00**	
NAMING AND NUMBERING OF STREETS AND PUBLIC PLACES / BUILDINGS							
Naming and numbering of streets, Places and Buildings	Per application	Per application	R 2,700.00	R 2,347.83	R 352.17	**R 2,700.00**	
Renaming of Streets, Places and Buildings	Per application	Per application	R 5,450.00	R 4,739.13	R 710.87	**R 5,450.00**	
ADVERTISING FEES							
Advertisements in the press (**All advertisements**)	Basic per placement	This is a basic advertising fee. Should the actual costs be more, the applicant is liable for such extra costs upon receipt of a quote.	Per Quotation	Per Quotation	Per Quotation	**Per Quotation**	
Serving of notices	For every 10 letters or part thereof		R 900.00	R 782.61	R 117.39	**R 900.00**	
OTHER							
Appeals submitted by Applicant	Administration cost per appeal		R 2,700.00	R 2,347.83	R 352.17	**R 2,700.00**	
Appeals submitted by parties other than the applicant			R 1,150.00	R 1,000.00	R 150.00	**R 1,150.00**	
Intervener Status for all applicants	Per application		R 5,450.00	R 4,739.13	R 710.87	**R 5,450.00**	
Transfer Clearance	Per transferable erf	Inclusive of POA and CRT	R 580.00	R 504.35	R 75.65	**R 580.00**	
Zoning Certificate	Per erf	Provincial and national government and NGOs will be exempted from application fees,	R 580.00	R 504.35	R 75.65	**R 580.00**	
Business Licence	Per application		R 525.00	R -	R -	**R -**	

DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT						
To be read in conjunction with the Tariff Rules.						
SERVICES RENDERED	**UNIT**	**REMARKS**	**Tariff 2024/25 (Incl. VAT)**	**Excl. VAT 2025/26**	**2025/26 VAT 15%**	**Tariff 2025/26 (Incl. VAT)**
CONTRAVENTION PENALTY						
Contravention penalty is applied in accordance with a Council Policy, By-law and/or any such enabling planning legislation and associated provisions	Per application (refer to tariff rules **5.1- 5.4.12**)	*Formula for Contravention Penalty:* ***((actual area/m² multiply by penalty rate A) + (indirect area /m² multiply by penalty rate B)) x (valuation/m²) = R/m²*** *The area of the construction activity (actual area per square meter x penalty rate A) and/or land area (indirect area per square meter x penalty rate B) that is unlawfully utilised in terms of the relevant zoning of the property) multiplied by (the municipal value per square meter (m²) of the land and/or building as stipulated in the current valuation roll of the municipality as on the date that is indicated on the contravention notice)*	**Tariff replaced**	**Tariff Replaced**		
Contravention penalty related to any dwelling unit where no unauthorised material structural changes or additions have been undertaken or unauthorised new structures have been developed to facilitate the unauthoirsed land use activity.	Per application and per Dwelling Unit or separate structures where applicable		R 10,000.00	R -	R -	**R -**
Contravention penalty related to any dwelling unit where unauthorised material structural changes or additions have been undertaken or unauthorised new structures have been developed to facilitate the unauthoirsed land use activity.	Per application and per Dwelling Unit or separate structures where applicable		R 25,000.00	R -	R -	**R -**
Contravention penalty related to any land use type other than a dwelling unit where no unauthorised material structural changes or additions have been undertaken or unauthorised new structures have been developed to facilitate the unauthorised land use activity.	Per application and per separate structure where applicable		R 100,000.00	R -	R -	**R -**
Contravention penalty related to any land use type other than a dwelling unit where there were unauthorised material structural changes or additions or where new unauthorised structures have been developed to facilitate the unauthorised land use activity.	Per application and per separate structure where applicable		R 250,000.00	R -	R -	**R -**
Applicable to any property with a residential zoning, or a dwelling unit permitted in another zoning, and which dwelling unit is the primary residential unit and will continue to be used primarily for the continued purpose as a permanent residence and with no change in the base zone or if no additional land use rights will be obtained.						

DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT						
To be read in conjunction with the Tariff Rules.						
SERVICES RENDERED	**UNIT**	**REMARKS**	**Tariff 2024/25 (Incl. VAT)**	**Excl. VAT 2025/26**	**2025/26 VAT 15%**	**Tariff 2025/26 (Incl. VAT)**
The retrospective approval of any unauthorised permanent departure from a prescribed development parameter that resulted from the unauthorised commencement of any structural changes or additions to existing structures or buildings, or newly built structures or buildings associated with a dwelling unit.	Per application and/ or per dintinguishable structure for which an land use approval is required for the the departures required to authorise the changes, additions or development.		R 0.00	R 4,347.83	R 652.17	**R 5,000.00**
Retrospective approval of an unauthorised land use activity that is being conducted from any dwelling unit where no unauthorised material structural changes or additions have been undertaken or unauthorised new structures have been developed to facilitate the unauthoirsed land use activity.	Per application and per Dwelling Unit where applicable		R 0.00	R 8,695.65	R 1,304.35	**R 10,000.00**
Retrospective approval of an unauthorised land use activity that is being conducted from any dwelling unit where unauthorised material structural changes or additions have been undertaken or unauthorised new structures have been developed to facilitate the unauthoirsed land use activity.	Per application and per Dwelling Unit where applicable		R 0.00	R 21,739.13	R 3,260.87	**R 25,000.00**
Applicable to any property with a residential zoning, or a dwelling unit permitted in another zoning, and in which instance the subject dwelling unit is or will no longer be used primarily for the continued purpose as a permanent residence and / or if the base zone will change or additional land use rights will be obtained , and will also be applicable to residential units that is not the primary residential unit or will fortwith be used primarily for any lodging or tourism related accommodation.						
The retrospective approval of any unauthorised permanent departure from a prescribed development parameter that resulted from the unauthorised commencement of any structural changes or additions to existing structures or buildings, or newly built structures or buildings associated with a dwelling unit.	Per application and/ or per dintinguishable structure for which an land use approval is required for the the departures required to authorise the changes, additions or development.		R 0.00	R 8,695.65	R 1,304.35	**R 10,000.00**
Retrospective approval of an unauthorised land use activity that is being conducted from any dwelling unit where no unauthorised material structural changes or additions have been undertaken or unauthorised new structures have been developed to facilitate the unauthoirsed land use activity.	Per application and per Dwelling Unit or separate structures where applicable		R 0.00	R 21,739.13	R 3,260.87	**R 25,000.00**
Contravention penalty related to any dwelling unit where unauthorised material structural changes or additions have been undertaken or unauthorised new structures have been developed to facilitate the unauthoirsed land use activity.	Per application and per Dwelling Unit or separate structures where applicable		R 0.00	R 43,478.26	R 6,521.74	**R 50,000.00**

DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT						
To be read in conjunction with the Tariff Rules.						
SERVICES RENDERED	**UNIT**	**REMARKS**	**Tariff 2024/25 (Incl. VAT)**	**Excl. VAT 2025/26**	**2025/26 VAT 15%**	**Tariff 2025/26 (Incl. VAT)**
Applicable to any property that is not zoned for a residential zoning and / or any structure which are not a dwelling unit and used primarily for the purpose as a permanent residence.						
The retrospective approval of any unauthorised permanent departure from a prescribed development parameter that resulted from the unauthorised commencement of any structural changes or additions to existing structures or buildings, or newly built structures or buildings, irrespective if any new or additional land use rights resulted from such contravention.	Per application and/ or per dintinguishable structure for which an land use approval is required for the the departures required to authorise the changes, additions or development.		R 0.00	R 43,478.26	R 6,521.74	**R 50,000.00**
The retrospective approval of an unauthorised land use activity being conducted from any property and where no unauthorised material structural changes or additions have been undertaken or unauthorised new structures have been developed to facilitate the unauthoirsed land use activity.	Per application or each required type of approval granted or associated separate structure as may be applicable.		R 0.00	R 86,956.52	R 13,043.48	**R 100,000.00**
The retrospective approval of any unautrorised land use activity where there were unauthorised material structural changes or additions or where new unauthorised structures have been developed to facilitate the unauthorised land use activity.	Per application or each required type of approval granted or associated separate structure as may be applicable.		R 0.00	R 217,391.30	R 32,608.70	**R 250,000.00**
PRINTING FEES : PHOTOCOPIES / COMPUTER PRINTS - Mono (back and white)						
A4	per copy		R 5.00	R 4.35	R 0.65	**R 5.00**
A3	per copy		R 13.00	R 11.30	R 1.70	**R 13.00**
A2	per copy		R 60.00	R 52.17	R 7.83	**R 60.00**
A1	per copy		R 80.00	R 69.57	R 10.43	**R 80.00**
A0	per copy		R 95.00	R 82.61	R 12.39	**R 95.00**
PRINTING FEES : PHOTOCOPIES / COMPUTER PRINTS - Colour line prints						
A4	per copy		R 8.00	R 6.96	R 1.04	**R 8.00**
A3	per copy		R 14.00	R 12.17	R 1.83	**R 14.00**
A2	per copy		R 80.00	R 69.57	R 10.43	**R 80.00**
A1	per copy		R 100.00	R 86.96	R 13.04	**R 100.00**
A0	per copy		R 180.00	R 156.52	R 23.48	**R 180.00**
PRINTING FEES : PHOTOCOPIES / COMPUTER PRINTS - Full colour prints (photo)						
A4	per copy		R 9.00	R 7.83	R 1.17	**R 9.00**
A3	per copy		R 16.00	R 13.91	R 2.09	**R 16.00**
A2	per copy		R 180.00	R 156.52	R 23.48	**R 180.00**
A1	per copy		R 230.00	R 200.00	R 30.00	**R 230.00**
A0	per copy		R 400.00	R 347.83	R 52.17	**R 400.00**

DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT						
To be read in conjunction with the Tariff Rules.						
SERVICES RENDERED	**UNIT**	**REMARKS**	**Tariff 2024/25 (Incl. VAT)**	**Excl. VAT 2025/26**	**2025/26 VAT 15%**	**Tariff 2025/26 (Incl. VAT)**
Electronic information	per document	Electronic Information must be calculated based on the time to compile the information, therefore it may be similar to the fee for compilation of a zoning certificate.	R 580.00	R 504.35	R 75.65	**R 580.00**
BUILDING DEVELOPMENT FEES						
ALL BUILDING PLAN FEES	**■ An APPROVED Building Plan is valid for 12 months ■ Where covered areas such as carports, patios, entertainment areas etc. are enclosed to create additional floor area the fees are charged as for new floor area. ■ All exemptions on applicable building plan fees as per Building Development Management Traiff Rules**					
ALTERNATIVE BUILDING PLAN FEE APPLICABLE TO ALL CATEGORIES OF STANDARD BUILDING PLAN FEES						
Applied to all building plan applications where building works has commenced without prior building plan approval or written provisional authorisations to commence with building works prior to building plan approval. Building works includes any site preparation in pursuance of the development of the property prior to actual construction works, like earth works and site levelling, excavations, foundations trenches, and premilmanary steel works in preparation of foundations.	Per Building Plan Application	Where an application is received for "As Built" building plan approval or where building works commenced before the submission or approval of proposed building works. For an historic existing building where no approved building plan are on record, such applications will be reviewed in corrolation with Council Valuation Records. Motivations for exemptions will be considered as prescribed in the relevant Tariff Rules.	4x the applicable standard building plan fee for application	4x the applicable standard building plan fee for application	4x the applicable standard building plan fee for application	4x the applicable standard building plan fee for application
MINOR BUILDING WORKS (NATIONAL BUILDING REGULATIONS)						
Minor building works - Residential (Excl. Boundary Walls >300m)		Exemptions as per relevant Tariff Rules. Including single residential gas installations	R 630.00	R 561.00	R 99.00	**R 660.00**
Minor building works - Other than residential (Excl. Boundary Walls >300m)		Exemptions as per relevant Tariff Rules.	R 820.00	R 731.00	R 129.00	**R 860.00**
BOUNDARY WALLS & FENCES (ALL CATEGORIES)						
Boundary walls and fences greater than >300m	Per application	Where an application is received for boundary walls or fences >300m		R 1,700.00	R 300.00	**R 2,000.00**
CATEGORIES						
SINGLE RESIDENTIAL BUILDINGS		Includes Double Dwellings, Second Dwellings, Spaza Sops, House Shops. Outbuildings and Additions thereto				
0 - 25m²	Minimum fee		R 630.00	R 561.00	R 99.00	**R 660.00**
>25m²	R/m²	Calculate the total m² with the appropriate tariff	R 37.00	R 33.15	R 5.85	**R 39.00**
OTHER RESIDENTIAL	Block of flats, Townhouses, Group housing, Single Title					
0 - 25m²	Minimum fee		R 820.00	R 850.00	R 150.00	**R 1,000.00**
>25m²	R/m²	Calculate the total m² with the appropriate tariff	R 44.00	R 39.10	R 6.90	**R 46.00**
NON RESIDENTIAL						

DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT						
To be read in conjunction with the Tariff Rules.						
SERVICES RENDERED	**UNIT**	**REMARKS**	**Tariff 2024/25 (Incl. VAT)**	**Excl. VAT 2025/26**	**2025/26 VAT 15%**	**Tariff 2025/26 (Incl. VAT)**
NON RESIDENTIAL: COMMERCIAL	Includes shops, offices, service stations, hotels					
0 - 25m²	Minimum fee		R 820.00	R 850.00	R 150.00	**R 1,000.00**
>25m²	R/m²	Calculate the total m² with the appropriate tariff	R 47.00	R 42.61	R 6.39	**R 49.00**
NON RESIDENTIAL: OTHER	Schools, Churches, Place of Education (i.e. Daycares, technikons etc.)					
0 - 25m²	Minimum fee		R 820.00	R 747.83	R 112.17	**R 860.00**
>25m²	R/m²	Calculate the total m² with the appropriate tariff	R 37.00	R 33.91	R 5.09	**R 39.00**
NON RESIDENTIAL: INDUSTRIAL	Includes Factories, Warehouses, Offices in Industrial Areas					
0 - 25m²	Minimum fee		R 820.00	R 850.00	R 150.00	**R 1,000.00**
>25m²	R/m²	Calculate the total m² with the appropriate tariff	R 37.00	R 33.91	R 5.09	**R 39.00**
NON RESIDENTIAL: RURAL BUILDINGS	Limited to bona-fide agriculture structures. All residential or other uses to be rated at the applicable tariff category.					
0 - 75m²	Minimum fee		R 820.00	R 850.00	R 150.00	**R 1,000.00**
> 75m²	R/m²	Calculate the total m² with the appropriate tariff	R 18.50	R 16.57	R 2.93	**R 19.50**
INTERNAL ALTERATIONS - ALL CATEGORIES		To be calculated as estimated value of alteration (Qs/Architect Estimate) X 0.009	Estimated value x 0.008	Estimated value x 0.009	Estimated value x 0.009	Estimated value x 0.009
<R250 000 - Estimated Value	Minimum Fee	To be calculated as **minimum fee** based on estimated value of alteration (Qs/Architect Estimate)	R 820.00	R 731.00	R 129.00	**R 860.00**
>R250 000 - Estimated Value		To be calculated as estimated value of alteration (Qs/Architect Estimate) X 0.009	Estimated value x 0.008	Estimated value x 0.009	Estimated value x 0.009	Estimated value x 0.009
INSTALLATIONS						
MAJOR HAZARD INSTALLATIONS	Per application	As prescribed by Building Development	R 820.00	R 1,700.00	R 300.00	**R 2,000.00**
LPG INSTALLATIONS (EXCL SINGLE RESIDENTIAL INSTALLATIONS)	Per application	As prescribed by Building Development	R 820.00	R 1,700.00	R 300.00	**R 2,000.00**
PADLECOURTS / TENNISCOURTS	Per application	As prescribed by Building Development		R 1,700.00	R 300.00	**R 2,000.00**
SOLAR PANELS	Per application	As prescribed by Building Development		R 1,700.00	R 300.00	**R 2,000.00**
MASTS						
Greenfield	Per application		R 1,135.00	R 1,020.00	R 180.00	**R 1,200.00**
Roof Top	Per application		R 1,135.00	R 1,020.00	R 180.00	**R 1,200.00**
Sports fields	Per application		R 1,135.00	R 1,020.00	R 180.00	**R 1,200.00**
OTHER						
PROVISIONAL AUTHORISATION	Per application	Application for provisional authorisation to commence work before approval has been granted in terms of **Section 7(6)** of the Act. Applications to be in writing. Conditions apply. Not Refundable	R 2,000.00	R 1,700.00	R 300.00	**R 2,000.00**

DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT											
To be read in conjunction with the Tariff Rules.											
SERVICES RENDERED	**UNIT**	**REMARKS**	**Tariff 2024/25 (Incl. VAT)**		**Excl. VAT 2025/26**		**2025/26 VAT 15%**		**Tariff 2025/26 (Incl. VAT)**	
EXTENSION OF VALIDITY	Per application	Any application for extention of validity must be submitted prior to the lapsing date of current approved building plan which original approval is valid fo **12 months** from date of original approval.	R 2,000.00	R	1,700.00	R	300.00	**R**	**2,000.00**
APPLICATION : FINAL INSPECTION FOR PURPOSE OF CERTIFICATE OF OCCUPANCY WHERE CONSTRUCTION / PROJECT IS NOT COMPLETED AND READY FOR FINAL INSPECTION	Per application	Where an application is received for the Final Inspection for purpose of Section 14 certificate of occupancy for an **incomplete building, not ready for Final Inspection**. Upon issuing Notice of Refusal in terms of Section 14 of the NBR Act, the follow-up application for Final Inspection are subject to tariff upon application.		R	4,250.00	R	750.00	**R**	**5,000.00**
REQUEST : OCCUPANCY CERTIFICATE AFTER OCCUPANCY OF COMPLETED BUILDING	Per application	Where an application is received for the issuing of an certificate of occupancy for an existing building where such certificate was not issued on completion of building work and prior to occupancy.	R 2,000.00	R	1,700.00	R	300.00	**R**	**2,000.00**
DEMOLITIONS (ALL APPLICATIONS)	Per structure	One application can be submitted, fees will be calculated **per structure** to be demolished.	R 820.00	R	731.00	R	129.00	**R**	**860.00**
TEMPORARY STRUCTURES	Per structure	As specified in The National Building Regulations and Building Act (Act 103 of 1977)	R 820.00	R	731.00	R	129.00	**R**	**860.00**
PERMITS										
SPECIAL EVENTS TEMPORARY STRUCTURES PERMIT	Per application	One application per event. Maximum period of validity: 7 days.	R 0.00	R	1,700.00	R	300.00	**R**	**2,000.00**
SPECIAL EVENTS: TEMPORARY GRANDSTAND, EXHIBITIONS AND TENTS	Per application	One application per event. Maximum period of validity: 7 days.	R 820.00	R	-	R	-	**R**	**-**
HERITAGE RESOURCE MANAGEMENT FEES										
ADVISORY COMMITTEE SCRUTINY FEE										
Stellenbosch Municipality Conservation Advisory Committee (SMCAC) Scrutiny fees are charged when a matter needs to be submitted to the SMCAC for scrutiny, when buildings are older than 60-years or situated in the historical core.	Minor alterations to existing buildings and/or demolitions < 500m²	Building plans for buildings older than 60 years or situated in the historical core Per Application	R 1,200.00	R	1,020.00	R	180.00	**R**	**1,200.00**
	Major alterations to existing buildings and or demolitions >500m² and new developments	Building plans for buildings older than 60 years or situated in the historical core Per Application	R 1,700.00	R	1,445.00	R	255.00	**R**	**1,700.00**
SPATIAL PLANNING FEES										
COMPLEXITY FEES										
All Impact Assessments		Per study / assessment	R 4,520.00	R	3,842.00	R	678.00	**R**	**4,520.00**
APPLICATION FOR SIGNAGE (ALL ADVERTISING SIGNS INCLUDING FLAGS, ARE SUBJECT TO ALL RELEVANT COUNCIL POLICY AND BY-LAWS AS WELL AS FORMAL BUILDING PLAN APPROVAL)										
Signs < 1m² (minimum fee)	per sign		R 480.00	R	408.00	R	72.00	**R**	**480.00**
Signs > 1m² minimum fee plus additional fee/additional m²	minimum fee plus an additional fee per additional m²		R 1,225.00	R	1,041.25	R	183.75	**R**	**1,225.00**
Billboard - Signs < 1m² (minimum fee)	per sign		R 0.00	R	850.00	R	150.00	**R**	**1,000.00**

DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT												
To be read in conjunction with the Tariff Rules.												
SERVICES RENDERED	**UNIT**	**REMARKS**	**Tariff 2024/25 (Incl. VAT)**		**Excl. VAT 2025/26**		**2025/26 VAT 15%**		**Tariff 2025/26 (Incl. VAT)**			
Billboard - Signs > 1m² minimum fee plus additional fee/additional m^2	minimum fee plus an additional fee per additional m^2		R 0.00	R	1,275.00	R	225.00	**R**	**1,500.00**			
Flag (<5 flags) (minimum fee)	Up to 5 Flags	All Advertising signs are subject to Outdoor Advertising Policy	R 1,225.00	R	1,041.25	R	183.75	**R**	**1,225.00**			
Flag (>5 Flags)	More than 5 Flags	Minimum flag fee (R1 100.00) plus an additional fee per flag	R 168.00	R	142.80	R	25.20	**R**	**168.00**			

STELLENBOSCH MUNICIPALITY

TARIFF RULES
BUILDING DEVELOPMENT MANAGEMENT

DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING
DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT

1 EFFECTIVE DATE

1.1 Fees are effective from 1 July 2025.

1.2 These tariffs replace all previous tariffs charged by the Building Development Management branch of Council.

2 METHOD OF PAYMENT

2.1 Fees can be paid in cash or electronically.

3 TIME OF PAYMENT

3.1 Fees are due when an invoice for the proposed application is presented for payment.

3.2 The Building Plan Application **is deemed to be submitted after proof of payment** and no processing of applications will commence until receipt of payment of the fee/s is verified by finance.

4 PROOF OF PAYMENT

4.1 A receipt must be issued to the applicant for all fees received. A copy of the receipt must be attached to the application.

5 REFUNDS

5.1 All fees payable is set fees and are not deposits.

5.2 Approvals are valid for 12 months from date of Final Decision in terms of Section 7(5) of the NBR Act and building plan fees on lapsed plans are not refundable.

5.3 Building Plan Fees will only be waived or refunded in circumstances considered extraordinary by the Director: Planning & Economic Development, before commencement of evaluation process.

6 SUBJECT TO CHANGE

6.1 All fees and tariff rules are subject to change.

6.2 The fees applicable at the time of submission of the application are payable.

7 EXEMPTIONS

7.1 The following applications are exempt from the payment of scrutiny fees:

- Applications from Central or Provincial Government for work funded by the Government and for use by Government Departments. Building plan applications must however still be submitted and approved prior to commencement of any building works.

- Building Plans for all buildings and structures erected for and by the Local Authority. Building plan applications must however still be submitted and approved prior to commencement of any building works.

- All applications required to address / give effect to successful resettlement claims in terms of the Restitution of Land Rights Act, as well as in cases where land has been allocated to a successful claimant, such claimant is allowed to submit only one application (building plan), for residential development only, which application(s) will be exempted from building plan fees as per normal fees.

TARIFF RULES
BUILDING DEVELOPMENT MANAGEMENT

DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING
DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT

- Applications from Orphanages and Homes for the Aged registered under the **National Welfare Act 79 of 1965 (As amended), as well as any welfare institutions in the discretion of the Director.** Building plan applications must however still be submitted and approved prior to commencement of any building works.

- The Director: Planning & Economic Development may grant or refuse applications for the exemption of some or all the applicable Building Development application fees of a particular application which are necessitated due to changes to developments made at the request of the Spatial Development Planning department of the Stellenbosch Municipality in the interests of environmental or heritage conservation.

- In cases where a successful land claimant submits a building plan for a purely non-residential development (which does not include any residential development) on land so obtained, such non-residential application is subject to all the fees applicable to any other similar application which was not obtained by way of the Restitution of Land Rights Act.

- If a successful land claimant submits a building plan for a mixed-use development (which includes non-residential development) on land so obtained, such non-residential building plan gets charged the normal fees as specific for such application as if the non-residential part of the application is a separate application from the residential part of the development.

8 ALTERNATIVE BUILDING PLAN APPLICATION FEE

8.1 This tariff will be exempted if the current registered owner can demonstrate with documentary proof that he / she acquired the property with the illegal building works and was consequently not personally responsible for such illegal building works.

9 APPLICATION OF THE TARIFFS

9.1 Minor Building Work: As defined in the Building Regulations:

Each item charged for separately even if part of a full plan submission.

- Aviary
- Solid fuel store not exceeding $10m^2$ in area and 2 m in height
- Tool shed not exceeding $10m^2$ in area
- Child's playhouse not exceeding $5m^2$ in area
- Cycle shed not exceeding $5m^2$ in area
- Greenhouse not exceeding $15m^2$ in area
- Open sided car, caravan or boat shelter or a carport where such shelter or carport does not exceed $40m^2$ in area
- Any pergola
- Private swimming pool
- Change room, not exceeding $10m^2$ in area, at a private swimming pool
- Lapa's and gazebos (with any type of roof covering) under $40m^2$ in area
- Any free-standing wall (<300m)
- Reconstruction of fire and natural disaster damaged buildings at applicable rate as per single/other/non-residential categories
- Any other structure, not being a Minor Building Work as per definition, are charge per meter square of the applicable category

9.2 Applications for Alterations and Additions: Plans will be assessed as follows:

- Additions: assessed on the area (square metres) per category
- Alterations: assessed on the QS/Architect estimated value and calculated at 0.009% of the value

9.3 Applications **in terms of Section 7(6) of the NBR Act** for Provisional Authorisation to Commence with the erection of a Building:

Applications for provisional authorisation to proceed with the erection of a building prior to final building plan approval will be considered on condition that:

- The application has been formally submitted (the full scrutiny fees paid) and the plans have been circulated to the applicable service branches.
- The application for provisional authority is in writing and is fully motivated.
- **The prescribed provisional authorisation fee is paid. This fee is not refundable.**

TARIFF RULES
BUILDING DEVELOPMENT MANAGEMENT

DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING
DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT

- The application is for specific items of work clearly defined on the working drawings accompanying the building plan submission.
- Full Planning (Zoning) approval has been obtained or is otherwise in compliance with all applicable zoning provisions.
- The property must be not encumbered by private restrictive title deed conditions.
- Provisional authorisation may be subject to applicable conditions and may include to limit the extent to which the subject building works may be implemented under such provisional authorisation prior to final approval of the building plan application.
- Any work done prior to the approval the building plans is entirely at the applicant's risk and should the plans require amendments or should the application be refused for any reason the work already completed will have to altered or removed as the case may be at the applicant's expense.

9.4 Minimum Fee for Social Responsibility – to the discretion of Director: Planning & Economic Development as specified.

An approved minimum application fee for private Subsidised Housing Projects will be considered on condition that:

- Subsidised Proof in accordance with the Housing Code to be presented and submitted with building plan applications
- The minimum application fee is applicable to each application and is not a bulk application fee
- Pre-submission notification to be submitted, indicating the number of erven, with erf numbers approved for subsidised housing

9.5 An application for the **extension of validity** of a building plan approval must be submitted **prior** to the lapsing date of the subject approval and the decision on the extension of validity may be made on a date after the subject approval has lapsed. An application for the extension of the validity of a building plan approval after the lapsing date will be invalid. During the period when a decision on the extension of the validity of a building plan approval is pending after the building plan approval has already lapsed, the subject building plan approval may not be acted on until such time as the decision on the extension of the validity has been taken. An application for the **extension of validity may only be made once**, and if approved, will only be valid as an extension of the original approval period for a **further period of twelve(12) months**, irrespective of date of approval of such extension of validity.

9.6 Application/Request for Final Inspection for purpose of Certificate of Occupancy in terms of Section 14 of the NBR Act

- An approved tariff will be applicable when an application is made for Final Inspection where the construction is not completed and the project not ready for Final Inspection.
- The Building Inspectorate Unit shall issue a Notice of Refusal in terms of Section 14 of the NBR Act when an Final Inspection is conducted and upon arrival proved not ready for Final Inspection.
- The application fee/tariff is applicable upon application after Notice of Refusal. Proof of Payment must be on record before Final Inspection Date will be confirmed.

These tariff rules must be read in conjunction with the "BUILDING DEVELOPMENT MANAGEMENT TARIFF STRUCTURE FOR 2025/2026."

STELLENBOSCH MUNICIPALITY

TARIFF RULES
LAND USE MANAGEMENT

DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING
DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT

1 GENERAL

Period applicable

1.1 Fees effective from 1 July 2025.
1.2 The fees replace all previous fees charged by Council.

Method of payment

1.3 Fees can be paid in cash or electronically.

Time of payment

1.4 Applicants must pay the fee/s upfront when a land use application is submitted, except in the case of Impact statements and assessments, which become payable when the need for such an Impact statement / assessment becomes known to Council. The applicant must then be notified in writing of further payments and processing of the application may then only commence once payment is made which must be clearly stipulated in the notification.

1.5 An application will only be deemed valid and the processing thereof will only commence once receipt of payment for the application is verified by Finance.
1.6 All application fees are payable in the case of multiple applications.

Proof of payment

1.7 A receipt must be issued to the applicant for all fees received. A copy of the receipt must be filed on the relevant file.

Refunds

1.8 All fees payable are set fees and not deposits.
1.9 Should an application as submitted be deemed not necessary before advertising has taken place, the fees paid upfront for said application will be refunded.

1.10 If an exemption or reduction of fees is granted in terms of the provisions of subsection 10, refunds will be given as per the decision.

Subject to change

1.11 All fees and tariff rules are subject to change.
1.12 The specific fee applicable at the time when the application is accepted by Council, is payable.

LAND USE MANAGEMENT

2 APPLICATION FEES

Description

2.1 Application fees are the minimum fee payable for submitted applications.
2.2 All fees are payable per item applied for (each consent, departure, rezoning, etc, charged separately) per property in line with the Stellenbosch Land Use Planning By-law , where applicable. Unless application is simultaneously made for the consolidation or subdivision of more than one property, which is directly adjacent, cadastrally bounded to each other, owned by the same property owner and submitted as one application for consideration. Only one application fee will be applicable for all erven included in the application.

Rezoning & Determination of a zoning

2.3 Rezoning fee is payable per application.
2.3.1 Determination of a zoning is payable per application.

Permanent Departure fee

2.4 The departure fee must be charged per application per property (i.e. if a building departs from the street and lateral building lines, coverage as well as from height, then the applicable fee is payable as a single fee per property). In the case of registered indigent owners, as well as subsidised housing schemes, no departure fee at all would be payable.

Temporary Departure, Permission in terms of the Zoning Scheme (Additional Uses / Technical Approvals), Permission in terms of condition in the Title Deed, Occasional Use of Land, Consent Use in terms of the Zoning Scheme

2.5 Temporary departure, Permissions, Consent uses and Technical approvals, etc. are charged separately per application per property in addition to any departures (regulations) applied for.
2.5.1 A separate fee is applicable in respect of applications for temporary departure, consent use in order to establish a house shop and/or early childhood development centres (ECD's) / home day care centres or day care centre and all applications.

TARIFF RULES
LAND USE MANAGEMENT

DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING
DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT

Subdivision & Consolidation & Amendment or Cancellation of subdivision plan (inclusive of general plan/diagram)

2.6 Application fee is payable per application submitted.

Exemption Certificates (subdivision / consolidation)

2.7 This fee is payable for subdivisions/consolidations which are exempted in terms of the applicable legislation. This fee is payable per application submitted.

Removal, Relaxation, Suspension and Amendment of Restrictive Title Deed conditions

2.8 This fee is payable per application per property submitted and not per condition.

Amendment, Deletion or Imposition of conditions in respect of an existing approval

2.9 This fee is payable per application submitted.

Extension of validity period of approval

2.10 Fees should be paid as depicted on the tariff schedule. For all applications for extension the fee will be 50% of the current application fee, for the financial year in which the application for extension is submitted, inclusive of VAT.

Permission in terms of condition of approval or Administrative permission or approval inclusive of but not limited to: Site Development Plans; HOA Constitutions; Architectural / Design / Aesthetic Manuals or Guidelines, Landscaping Plans & Phasing Plans

This fee is payable per application submitted. All permissions or approvals that is required and originates from a condition of an approval attached to a land use application granted by the municipality, will be exempted from this tariff. Any subsequent applications for the amendment to such permissions/ approvals on the initiative of the applicant will not be exempted.

Closure of Public Place / Roads or part thereof

2.12 This fee is payable per application submitted.

Disestablishment of Home-Owners Association

2.13 This fee is payable per application.

Rectify failure of a Home-Owners Association to meet its obligations

2.14 This fee is payable per application.

Permission for reconstruction of existing building constituting a non-conforming use

2.15 Permission required for the reconstruction of an existing building that constitutes a non-conforming use that is destroyed or damaged to the extent that it is necessary to demolish a substantial part of the building. This fee is payable per application.

Naming and numbering of Streets, Places and Buildings

2.16 This fee is payable per application submitted.

Renaming of Streets, Places and Buildings

2.17 This fee is payable per application submitted.

3 ADVERTISING FEES

Advertising framework

3.1 Advertising: is required in terms of the relevant land use legislation.

3.2 Advertising will be done in accordance with the land use legislation and fees will be charged accordingly.

3.3 Advertising in the press and advertising which consists of the serving of notices to interested and affected parties are charged independently (with different fees being applicable). No 'serving of notice' fee is applicable when notifying the applicant of the outcome of an application or notifying any objectors of the right of appeal.

Advertising in the press

3.4 The fee for advertising in the press is applicable whenever press advertising is required in a newspaper and/or Provincial Gazette. This fee is only payable when Council undertakes the advertising.

3.5 Advertising in the press is a basic advertising fee. Should the actual costs be more, the applicant is liable for such extra costs upon receipt of a quote.

3.6 Composite applications for the same property when advertised collectively in the press carry a single advertising fee.

TARIFF RULES
LAND USE MANAGEMENT

DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING
DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT

Serving of notices

3.7 The fee for serving of notices is payable when Council conducts the serving of notices. This fee is not applicable when the applicant conducts the advertising.

3.8 The fee applicable for every 10 notices or part thereof to be served by Council is depicted in the schedule.

3.9 The 'serving of notices' fee is also applicable when notices are delivered by Council to interested and affected parties.

4 OTHER

Appeal

4.1 Appeal fees are charged and are payable per appeal submitted in respect of any decision taken by Council.

Intervener Status

4.2 This fee is payable per application submitted.

Transfer clearance

4.3 Transfer clearance fees are payable per erf for which application is made for clearance in terms of the applicable land use legislation and includes a Power of Attorney (POA) and a Certificate of Registered Title (CRT).

Zoning Certificate

4.4 This fee is payable when a formal zoning certificate is issued. Payment of this fee is required in respect of each erf for which a zoning certificate is requested.

5 CONTRAVENTION PENALTY

5.1 Contravention penalty is applied in accordance with a Council Policy, By-law and/or any such enabling planning legislation and associated provisions.

5.2 A contravention penalty as stipulated in the Stellenbosch Municipal Land Use Planning By-Law, is payable within 30 days after approval of the utilisation of the land and/or construction activity and the land use rights will not have vested until such time as payment has been made.

5.3 The Contravention penalty is payable within 30 days from date of approval of the land use application that was submitted to rectify the unauthorised land use activity and the land use rights will not have vested until such time as payment has been made. .

5.4 If the property is to be transferred, the Municipality will only issue a certificate in terms of the Stellenbosch Municipal Land Use Planning By-Law, upon proof of payment of the contravention penalty.

5.5 No occupancy certificate for the building construction will be issued unless proof of the payment of the contravention penalty is submitted by the applicant.

6 PRINTING FEES

6.1 Printing fees are charged per page according to size and colour. The three types of copies/prints are mono (black & white), Colour line prints and Full Colour prints (photo). Copies will only be made in the sizes that are available at a particular office.

6.2 The fee charged for electronic information does not include the CD, which must be supplied by the applicant.

6.3 If information is specifically requested in terms of the Promotion of Access to Information Act, 2000, the relevant fees as prescribed in terms of that Act applies.

7 COMPLEXITY FEES (ADDITIONAL FEES FOR HIGH IMPACT APPLICATIONS)

Description

7.1 Additional fees are charged on top of the basic application fees when a Heritage Impact Assessment (HIA), Environmental Impact Assessment (EIA) and Traffic Impact Statement / Assessment (TIA/S) are required, since such applications are more complex and involve more work. The complexity fees are charged to cover additional expenses due to the processing of complex applications, resulting from the fact that such applications normally are more complicated to process and due to the fact that it requires input from specialised staff which would not normally be involved in the assessment of applications which doesn't require an impact statement/assessment. The EIA and HIA fees are payable up front like all other fees if the application requires assessment in terms of the NEMA and/or NHRA. If an EIA and/or HIA fee has been paid when the SPLUMA/LUPA/By-law application was submitted and it turns out in the end that it did not lead to a full EIA / HIA, the EIA/HIA fee is not refundable. Complexity fees are charged per assessment/study.

TARIFF RULES
LAND USE MANAGEMENT

DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING
DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT

8 EXEMPTIONS

8.1 All indigent residents which are registered as such with the Municipality and with proof submitted together with all applications for all permanent Departures will be exempted from the application fees applicable to permanent Departures.

8.2 All applications submitted by or on behalf of Council are exempt from all the application, advertising and other fees in the attached table. This exemption only applies to applications made by Council or where Council is the developer. All other government institutions must pay the normal fees.

8.3 All applications for a zoning certificate from provincial or national government or government bodies or registered NGOs or CBOs are exempted from the application fees applicable to zoning certificates for state owned land or any other private owned land in which the the subject government or government body may have a justifyable interest.

8.4 Applications for the establishment of state, provincial and/or council subsidised housing schemes are exempt from all the application and other fees in the attached table. Advertising fees are payable in this regard. Application fees are, however, applicable in subsidised housing areas after the establishment of the areas has been completed; subject to the conditions in the establishment of any of the less formal townships.

8.5 All applications required to address / give effect to successful resettlement claims in terms of the Restitution of Land Rights Act, as well as in cases where land has been allocated to a successful claimant, such claimant is allowed to submit only one application, for residential development only (but including subdivision, removal of restrictions, etc, related to such residential development), which application(s) are exempt from all the application and other fees in the attached table. Advertising fees are payable in this regard. If a successful land claimant submits a mixed-use development application (which includes non-residential development) on land so obtained, such non-residential development gets charged the normal fees as specified for such application, including advertising and service of notice fees, as if the non-residential part of the application is a separate application from the residential part of the development. In cases where a successful land claimant submits a purely non-residential development application (which does not include any residential development) on land so obtained, such non-residential development application is subject to all the fees applicable to any other similar application which wasn't obtained by way of the Restitution of Land Rights Act/Rural Act 9.

8.6 The Director: Planning & Economic Development may on his sole discreation reduce or exempt a contravention penalty, which consideration may be based on submissions that was made during objections to a compliance notice or as part of the land use application.

These tariff rules must be read in conjunction with the "LAND USE MANAGEMENT" STRUCTURE FOR 2025/2026".

STELLENBOSCH MUNICIPALITY

TARIFF RULES
PROPERTY MANAGEMENT
DIREKTORAAT: KORPORATIEWE DIENSTE
DIRECTORATE: CORPORATE SERVICES

	DESCRIPTION	APPLICATION FEE	RENTAL/TARIFF	UNIT
1	**Lease Agreements**			
1.1	For commercial purposes, other than outdoor dining and parking purposes	R 2,809.00	To be determined by an independent valuer: on an ad hoc basis	
1.2	For commercial parking purposes	R 1,348.32		
(a)	Stellenbosch CBD, Franschhoek CBD and Technopark		R366.00	parking bay / month
(b)	Other Areas		R248.00	parking bay / month
1.3	For residential parking purposes*	R 674.16	R194.00	parking bay / month
	*Up to 3 parking bays.			
1.4	Tertiary Institutions, schools and pre-schools	R 1,348.32	R117.00	parking bay / month
1.5	For outdoor dining purposes	R 1,348.32		
(a)	Stellenbosch CBD and Franschhoek CBD		R168.00	m² / month
(b)	Other areas		R168.00	m² / month
1.6	Projections and projecting structures	R 2,809.00		
(a)	Onto street reserves / side walks		**Once of payment of:**	
	Up to 50 m²		R530.00	per m²
	51 m² to 100 m²		R471.00	per m²
	More than 100 m²		R413.00	per m²
(b)	Onto other council – owned property, where such projection has an impact on development value of council – owned property	R 3,370.80	To be determined by an independent valuer (should the estimated value be more than R100 000.00, then the weighted average of 2 independent valuations must be obtained)	
1.7	For temporary use of Council-owned property for construction work			
(a)	Stellenbosch CBD and Franschhoek CBD & Technopark	R 3,370.80		
	Up to 20 m²		R708.00	per month
	20 m² - 100 m²		R1,416.00	per month
	101 m² – 1000 m²		R7,078.00	per month
	More than 1000 m²		R14,157.00	per month
(b)	Other areas	R 561.80		
	Up to 20 m²		R354.00	per month
	20 m² - 100 m²		R767.00	per month
	101 m² – 1000 m²		R4,130.00	per month
	More than 1000 m²		R8,848.00	per month
	Deposit:		An amount to be determined by D:CS in relation to the potential risk to infrastructure / improvement with a minimum amount of R2 000.00	
	*__Please note__: Where a new owner of a property wants to apply for a change in name, 20% of application fees will be payable			
2	**Lease Agreements***			
2.1	Temporary use of Council-owned property to a maximum of 30 days	R 674.16		

TARIFF RULES PROPERTY MANAGEMENT				
DIREKTORAAT: KORPORATIEWE DIENSTE DIRECTORATE: CORPORATE SERVICES				
	Daily tariff:			
(a)	Up to 100m²		R265.00	per day
(b)	Between 100m² and 1000m²		R657.00	per day
(c)	More than 1000m²		R2,950.00	per day
	Deposit:		To be determined by D:CS, depending on the possible risk associated with the event.	
2.2	Telecommunication structure			
	- Application / Power of Attorney	R 2,247.20	Market related rental to be determined.	
2.3	Temporary use of vacant Council-owned buildings*			
	*Not covered by approved tariff structure			
	To be considered by: D:CS: To a maximum of 1 month D:CS: To a maximum of 3 months MM: To a maximum of 6 months MM: To a maximum of 12 months			
3	**Servitudes***			
3.1	In urban areas	R 2,809.00	Once-off payment of 80% of municipal valuation of land.	
3.2	In rural areas	R 2,809.00	Once-off payment of 60% of municipal valuation of land.	
	*** Please note:** Where estimated servitude value exceeds R100 000.00, the fair market value is to be determined by an independent valuer. Where estimated servitude value exceeds R1M, the fair market value is to be determined by two independent valuators (weighed average)			
4	**Posters**			
4.1	Political parties 85% of tariff refundable on removal of posters as per conditions.		R5,880.00	(deposit)
4.2	For Commercial purposes			
(a)	Up to 30 posters		R59.00	per poster
(b)	Between 30 and 60 posters		R70.00	per additional poster
(c)	Between 60 and 100 posters		R93.00	per additional poster
(d)	More than 100 posters		R115.00	per additional poster
4.3	Non-commercial purposes			
(a)	Up to 30 posters		R23.00	per poster
(b)	Between 30 and 60 posters		R36.00	per additional poster
(c)	Between 60 and 100 posters		R48.00	per additional poster
(d)	More than 100 posters		R59.00	per additional poster
4.4	Woordfees: Individual artists Per poster (to a maximum of 20 posters)		R64.00	
	DESCRIPTION			
4.5	Local Theaters			
(a)	Up to 500 posters for a season		R4,652.00	
(b)	Up to 1000 posters for a season		R9,408.00	
(c)	More than to 1000 posters for a season		R14,112.00	
4.6	Newspapers			
	Local			
(a)	Up to 1000 posters per annum:		R3,528.00	
(b)	Up to 2000 posters per annum:		R5,880.00	
(c)	More than 2000 posters per annum:		An additional amount of R8.00 per poster	

TARIFF RULES PROPERTY MANAGEMENT				
DIREKTORAAT: KORPORATIEWE DIENSTE DIRECTORATE: CORPORATE SERVICES				
	Other			
(a)	Up to 1000 posters per annum:		R5,880.00	
(b)	Up to 2000 posters per annum:		R9,408.00	
(c)	More than 2000 posters per annum:		An additional amount of R8.00 per poster	
	*__Note__: The term posters include flags.			
	Please note: -			
(a)	Application fees listed in this tariff structure exclude professional fees such as legal fees, valuation fees, survey costs, publication of notices, etc. Where such costs are incurred, it is payable by the applicant, over and above the application fee as listed in this tariff structure.			
(b)	All fees include VAT			
	Exemption The Municipal Manager may at his or her sole discretion, and after taking into consideration the merits of a specific application, exempt an applicant from paying the tariffs as set out above, or at a reduced rate.			

APPENDIX 4

STELLENBOSCH MUNICIPALITY

INSURANCE POLICY

2025/2026

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1. PREAMBLE

Whereas it is required of the Municipal Manager to take all reasonable steps to ensure that the Council has and implements crucial policies for effective financial and risk management.

And whereas the safeguarding of assets and the protection of Council against liabilities is very important and forms part of a proper assets management system as prescribed by Section 63 and needs annual revision in terms of Section 24(2)(c)(v) of the Municipal Finance Management Act 56 of 2003.

Therefore the Municipal Council of the Stellenbosch Municipality adopts the following Policy for Insurance Management.

2. DEFINITIONS AND ABBREVIATIONS

CFO	Chief Financial Officer
MFMA	Municipal Finance Management Act (No 56 of 2003)
MM	Municipal Manager (i.e. Accounting Officer)
MSA	Municipal Systems Act (No. 32 of 2000)
SIR	Self-Insurance Reserve
PPE	Property, Plant and Equipment
Insurance	Insurance is a contract (policy) in which the municipality receives financial protection or reimbursement against losses from an insurance company. Risk is transferred when the risk is shared amongst different parties, so one party does not carry the full loss should an event occur. Insurance involves a transfer of risk.
Self-Insurance Reserve	Entities have self-insurance reserves to set aside amounts to offset potential losses or claims that are not insured externally.
Excess	Means the first amount payable in the event of each and every claim.

Personal effects	Means staff personal property including wallets, cash, handbags, sunglasses, clothes, shoes, reading glasses and mobile phones.
Burglary	Means the criminal offense of breaking and entering a building or other premises illegally for the purpose of committing a crime.
Forcible and violent	Means an act that would cause physical damage. There must be both forcible (as simple as turning a key or pushing open a door) AND violent actions (entry by the use of any force accompanied by a violent physical act).
Public liability claims	Means third party claims for bodily injury and property damage arising out of the municipality's operations.

3. OBJECTIVE OF THE INSURANCE POLICY

The objective of this policy is to ensure that Stellenbosch Municipality's assets, councillors and employees are insured adequately and economically at all times. Detailed procedures, to ensure that management and employees within the municipality understand their respective responsibilities and duties, are provided in the standard operating procedures.

This document indicates the policy of Stellenbosch Municipality for insuring municipal assets, and for insuring the municipality, its employees and Councillors against public liability claims and other losses.

In general, the object of this policy is to ensure sound and sustainable financial management within Stellenbosch Municipality.

Insurance brokers active in the municipal environment over years prepared a standard for local authority insurance that takes all circumstances related to a municipality into account. There are however aspects in addition to this standard that the Council can decide on policy in order to reduce premium without an increase in risk or where the Council is prepared to accept risk because of a very slim probability that an event might occur.

Responsible financial management of any municipality requires that assets are properly managed. Municipalities have large numbers of assets, including PPE. As trustees of public funds, the Council must ensure that municipal assets are adequately insured at all times. The insurance should in addition protect the municipality, Councillors and employees against public liability claims and other losses.

4. POLICY FRAMEWORK

4.1 LEGISLATIVE REQUIREMENTS

Section 63 of the MFMA, Asset and liability management, states that:

"(1) The accounting officer of a municipality is responsible for the management of—

a) the assets of the municipality, including the safeguarding and the maintenance of those assets; and
b) the liabilities of the municipality.

2) The accounting officer must for the purposes of subsection (1) take all reasonable steps to ensure—

a) that the municipality has and maintains a management, accounting and information system that accounts for the assets and liabilities of the municipality;
b) that the municipality's assets and liabilities are valued in accordance with standards of generally recognised accounting practice; and
c) that the municipality has and maintains a system of internal control of assets and liabilities, including an asset and liabilities register, as may be prescribed."

4.2 RELATIONSHIP WITH OTHER POLICIES

This policy, once effective, needs to be read in conjunction with other relevant adopted policies of the municipality, including the following, but not limited to–

a) Delegation of Powers (Delegations register);

b) SCM Policy;

c) Asset Management Policy;

d) Vehicle Policy;

e) Budget Implementation and Funds and Reserves; and

f) Risk Management Policy;

5. RESPONSIBILITIES

5.1 THE CFO OR HIS/HER DELEGATED OFFICIAL(S)

a) shall (at least every three years, before the lapsing of the tender that was previously awarded) call for tenders for the insurance of municipal assets, Councillors, employees and third parties;

b) shall, in accordance with such schedules and subject to this policy, effect such insurance through the service of an Insurance Company/Insurance Broker appointed by the municipality through the competitive prescribed SCM process;

c) shall ensure that the insurance period will be from 1 July to 30 June of the following year and shall be renewable, dependent on previous performance (and in line with the tender processes followed).

d) shall pay the monthly/annual premiums in advance;

e) shall pay premiums over to the Insurers during the year, should circumstances change during the year when amendments, additions or deletions are made to the insurance portfolio;

f) shall immediately notify the Council's insurer of any claim by or against the Council or against its insurers.

g) shall assess all public liability claims under the excess amount as indicated in the Insurer's schedules. Public Liability claims should only be settled when the municipality could reasonably be seen to have acted negligently which resulted in the loss to the third party and when there is reasonable prospect of the municipality being found legally responsible for third party damages;

h) shall ensure that sufficient funding is available to cover insurance-related expenditures;

i) shall report to Council of the status of existing claims against the municipality and its Insurers;

j) shall ensure that all claims and applications are dealt with diligently within a reasonable time;

k) shall finalise all claims and applications submitted to the Section and ensuring that all the required technical, financial and legal aspects to each claim and application are dealt with when these are being finalised; and

l) Shall update the Asset Register in accordance with the outcome of each insurance claim.

m) Shall recommend the payment of excess amounts, the settlement of claims below excess, settlement of claims not covered by the Insurers, and all other insurance related expenditure.

5.2 THE DIRECTORS AND SENIOR MANAGERS AND MANAGERS OF DEPARTMENTS:

a) shall before 31 May of each year verify or update the schedule of insurable risks and insurable assets under their control (and any other information deemed necessary)

b) shall notify the CFO (or delegated official) without delay of any new insurable risk or of any alteration in an existing insurable risk which has arisen in connection with his/her department;

c) shall ensure that the CFO (or delegated official) is notified of any occurrence or event giving rise or likely to give rise to a claim by or against the Council or against its Insurers. Failure to report incidences of loss might lead to the affected employee being held liable for the losses to Council;

d) shall ensure that all documents / information (for example any required forms, reports, quotations, photos) for the completion of the claim is forwarded to the CFO (or delegated official) for submission to Council's insurance brokers;

e) shall within 2 weeks (10 working days) of submitting a claim to the CFO (or delegated official), submit a departmental report to the CFO (or delegated official) in order to finalise the claim;

f) shall report each claim against Council for investigation and the outcome reported to the CFO (or delegated official) and where necessary disciplinary steps and/or recovery be perused against any employee who is found, in terms of the investigation, to have acted negligently; and

g) should advise all staff of their obligations to ensure the security of private property brought to the workplace to minimise the risk of loss and inconvenience to staff.

5.3 THE EMPLOYEES OF STELLENBOSCH MUNICIPALITY;

a) should avoid storing private property at the workplace for extended periods of time, especially over weekends and during vacation periods;

b) should insure personal property against loss or damage, particularly if it is of significant value in their personal capacity;

c) shall report all losses, damages or any potential claims to the Insurance Section, their Departmental Manager and the Health & Safety Practitioner.

d) shall take all reasonable steps to ensure that municipal assets are kept safe and assist the Municipal Manager to implement processes to safeguard assets and prevent losses to Council of all assets under their control.

6. RISK MANAGEMENT

The Municipal Manager must ensure that an evaluation of all potential events that might adversely affect the finances of a municipality is performed. The potential loss of income and extra expenses that a municipality might incur must be the consideration factor when the risk identification exercise is performed.

Even though risk is managed and preventative measures taken to minimise risk, it is acknowledged that not all risks can be eliminated and therefore Council accepts the fact that insurance remains the ultimate solution to risk management. It must however be viewed as the last resort.

The table below provides a list of risks (but not limited to) that has to be transferred to another party in the form of insurance. Risks not listed have been retained either due to the cost of control or due to the inability to obtain insurance cover. The latter is listed as special conditions to cover.

Insured Section	Description of Insured Section
Combined Cover (Including homeowners)	Damage or loss to all built structures, including outbuildings thereof, the owner's loose and fixed fittings therein and thereon, boundary and other walls, gates, poles, fences, public access points, purification plants, reservoirs and sewerage plants.
Business All Risk	Damage to the whole or part of the property described in the Specification, the property of the Insured or for which they are responsible, while anywhere in the world by any accident or misfortune not otherwise excluded.
Burglary/Theft	Damage to contents, the property of the insured or for which they are responsible, of any building at the insured premises, as a result of theft accompanied by forcible and violent entry into or exit from such building or any portion thereof or any attempt threat or as a result of theft (or any attempt threat) following violence or threat of violence against persons lawfully on the premises.
Money	Loss or damage to money (as defined). This includes money not contained in a locked safe or strong room in the custody of any authorized employee while away from the premises or at the premises outside normal working hours and also any other time from the premises.
Fidelity Guarantee	Loss of money and/or other property stolen by an employee, direct financial loss sustained as a result of fraud or dishonesty of an employee, which results in dishonest personal financial gain for the employee concerned. The term "dishonest personal financial gain" shall not include gain by an employee in the form of salary, salary increases, fees, commissions, bonuses, promotions or other remuneration.
Glass	Damage to internal and external glass (including mirrors), signwriting and treatment thereon at the insured premises, the property of the Insured or for which they are responsible.

Insured Section	Description of Insured Section
Goods in Transit	Damage to the whole or part of the property owned by the Municipality or for which they are responsible, in the course of transit by air, rail or road or other means incidental thereto and caused by any accident or misfortune not otherwise excluded.
Public Liability	Damages which the insured shall be legally liable to pay consequent upon accidental death of or bodily injury to or illness of any person, or accidental loss of or physical damage to tangible property. Cover for claims against the Stellenbosch Municipality from a 3rd party for damage to the 3rd party's property and/or to the 3rd party himself caused by any structure related or in control of Stellenbosch Municipality, for example, if bodily injury or any damage to a 3rd party's property, caused by accidental, violent, external and visible means to a 3rd party.
Employers Liability	Damages for which the municipality shall become liable to pay consequent upon death of, or bodily injury to, or illness of any person employed under a contract of service or apprenticeship with the municipality, or any councillor or any person on the business of the council whether on a voluntary basis or otherwise, which occurred in the course of and in connection with such person's employment by the municipality within the territorial limits and which results in a claim or claims first being made against the municipality in writing.
Group Personal Accident	Bodily injury caused by accidental, violent, external and visible means to any principal, partner, director, councillor or employee of the municipality or any person on the business of the council whether on a voluntary basis or otherwise, as specified. The Insurers will pay to the Insured, on behalf of the Insured person or his estate, the compensation stated in the schedule in the event of accidental bodily injury to any such person directly and

Insured Section	Description of Insured Section
	independently of all other causes resulting within 24 calendar months in death or disability as specified.
Motor Fleet & 3rd Party motor liability	Loss of or damage to any vehicles as indicated to the insurers and its accessories and spare parts whilst thereon. In addition, if such vehicle is disabled by reason of any loss or damage insured hereby, the insurers will pay the reasonable cost of protection and removal to the nearest repairers and the municipality may give instructions for repairs to be executed without the previous consent of the insurers to the extent of but not exceeding a specified amount, provided that a detailed estimate is first obtained and immediately forwarded to the insurers.
Electronic Equipment	Physical loss or damage to the property insured described in the schedule from any cause not herein after excluded whilst (i) at work or at least anywhere within the municipality's premises asspecified; (ii) in transit, including loading and unloading or whilsttemporarily stored at any premises en-route; (iii) temporarily removed from the premises to any other location.
Directors and Officers Liability	Legal Liability if any director or municipal official is prosecuted in his/her private capacity due to council activities or council decision making.
Councillors Special Risk Insurance	As per the Government Gazette No 40519 dated 21 December 2016. Insurance cover provided to a councillor by the municipality, which covers the loss of or damage to a councillors personal fixed or moveable property and assets, excluding property used by such councillor for business purposes, as well as life and disability cover, for any loss or damage caused by riot, civil unrest, strike or public disorder.

7. INSURANCE KEY MANAGEMENT PRINCIPLES

7.1 Municipal Assets

a) Material movable and immovable assets (in value and substance) shall be insured at least against destruction, fire and theft, and all municipal buildings shall be insured at least against fire and allied perils.

b) All insured assets shall be handled in terms of the municipality's Insurance Policy as agreed with the Insurance Brokers.

c) Separate cover for riot, strike and public disorder damage shall be taken out at the discretion of the Municipal Manager in consultation with the CFO and the relevant Director.

d) Any other insurance cover shall be at the discretion of the Municipal Manager.

e) The decision whether to insure an asset or not shall be at the discretion of the Municipal Manager in consultation with the CFO and the relevant Director.

f) All contracts between council and a 3rd party should be monitored to ensure loss or damage to municipal property are minimised and insured. This may include but is not limited to; eg. Rental agreements, projects under construction and any other contract relating to municipal assets.

g) Any agreements entered into as per 7.1(f) above, that may influence council's insurance policy and assets covered in this policy, must be communicated with the AFS, Assets & Returns department in order to arrange cover if required.

7.2 Staff property

a) Applications by staff members for reimbursement of the loss of or damage to staff property at work shall not be considered by the municipality. Liability will not be accepted by the municipality for loss or damage to an employee's personal effects which are used or stored on premises owned or used by the municipality.

b) It is expected that employees, in their own interests, will ensure that any valuable items of jewelry (including wrist watches) worn on duty, and/or personal equipment are adequately insured against loss or theft on their personal insurance policies.

c) The carrying of unreasonably large amounts of cash, credit cards or other easily stolen and rapidly convertible items should be avoided during working hours as far as is practicable.

d) No compensation will be paid by the municipality for loss or damage to any employee's personal assets (e.g. Private cellular phone, Private Vehicle, Private Laptop, Handbags, Cash, etc.)

7.3 Public Liability

a) Third parties are to be covered for death, bodily injury or illness and/or loss of or damage to property up to a maximum limit to be determined by the CFO in consultation with the Municipal Manager.

b) All public liability claims under the excess amount shall be considered by Management and a recommendation made to the Chief Financial Officer on whether payment should be made or not. Only the Chief Financial Officer may approve payments nthis regard.

c) Public Liability claims under the excess amount should only be settled when the municipality could reasonably be seen to have acted negligently which resulted in the loss to the third party and when there is reasonable prospect of the municipality being found legally responsible for third party property damage or bodily injury. Settling claims where this is not the case would set bad legal precedence which the municipality would not be able to sustain financially into the future.

7.4 Limits

Excess limits are incorporated in the 3-year contract with the insurance broker appointed, therefore the excess limits will be in accordance to this contract.

7.5 Payment of excesses (or losses below excess payable) by employees

Where in the opinion of the relevant Director and the Municipal Manager an employee's negligence led to the damage to, or loss of, an asset, the excess payable may be claimed from the employee concerned in terms of the outcome of the Disciplinary Procedures.

7.6 Insurance claims rejected by the Insurer (above excess)

Where in the opinion of the relevant Director and the Municipal Manager an employee's negligence led to the damage to, or loss of, an asset, the total loss to the municipality may be claimed from the employee concerned in his/her personal capacity in terms of the outcome of the Disciplinary Procedures.

7.7 Failure to report an incident

Failure to report an incident to the insurance section within the timeframes indicated on the Policy, may result in disciplinary action taken against the employee responsible for the asset. The outcome of the disciplinary process will determine whether the employee will be personally held liable for the losses incurred.

8. APPOINTMENT OF INSURANCE BROKERS

The appointment of an insurance broker must be performed in terms of the municipality's Supply Chain Management Policy. Call for bids to appoint an insurance broker will be done every three years. Section 33 of the MFMA will be applicable if the duration exceeds 3 years.

9. ADMINISTRATION OF POLICY

This policy will be administrated by the Chief Financial Officer that will be the Policy holder.

APPENDIX 5

STELLENBOSCH MUNICIPALITY

RATES POLICY

2025/2026

STELLENBOSCH MUNICIPALITY

RATES POLICY

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1. BACKGROUND

In 2007, Stellenbosch Municipality initiated a process to prepare a General Valuation (GV) Roll of all property situated within the geographical boundaries of Stellenbosch Municipality (WC024) in terms of the requirements of the Local Government: Municipal Property Rates Act, 2004 (Act 6 of 2004) including any subsequent amendments and consequential regulations (the MPRA) which became effective on 1 July 2009 at Stellenbosch Municipality.

This Policy is formulated in terms of Section 3 of the MPRA.

2. LEGISLATIVE CONTEXT

2.1 In terms of Section 229 of the Constitution, 1996 (Act 108 of 1996), a municipality may impose rates on property.

2.2 In terms of Section 4 (1) (c) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), a municipality has the right to finance the affairs of the municipality by imposing, *inter alia*, rates on property.

2.3 In terms of Section 2 (1) of the MPRA a metropolitan or Local municipality may levy a rate on property in its area in accordance with the provisions of the MPRA.

2.4 This Policy must be read together with and is subject to the provisions of the MPRA.

2.5 In terms of Section 62 (1) (f) (ii) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (the MFMA), a municipality must have and implement a rates policy as may be prescribed by any applicable national legislation.

2.6 In terms of Section 8(1) of the MPRA, the Municipality will, as the primary instrument, levy rates on the use of property, but implemented as per paragraph 5.5 of this Policy.

2.7 All citations to applicable Acts as referenced in this Policy shall include all amendments and regulations to such as promulgated.

3. GUIDING PRINCIPLES

3.1 The rating of property will be implemented impartially, fairly, equitably and without bias, and these principles also apply to the setting of criteria for exemptions, reductions, and rebates contemplated in Section 15 of the MPRA.

3.2 The rating of property will be implemented in a way that:-

- is developmentally oriented;
- supports sustainable local government by providing a stable and buoyant revenue source within the legislative ambit of the Municipality;
- supports local and socio-economic development;
- promotes simplicity, uniformity, and certainty in the property rates assessment process;

- gives due consideration to the need for simple and practical process of billing and collection of property rates;
- promotes sustainable land management, especially that which reduces the risk from natural disasters;
- achieves national and local environmental management objectives; and
- balances the affordability by ratepayers versus the financial sustainability of the Municipality.

3.3 Other principles that will steer the processes of this Policy:

- All ratepayers within a specific category will be treated equally and reasonably.
- The Municipality will, when levying property rates for each financial year, take cognizance of the aggregate burden of rates on property owners in the various categories of property ownership.
- Rates Increases/Decreases will be guided by the budget requirements of the Municipality, and by Section 20 of the MPRA.
- In dealing with the poor/indigent ratepayers the Municipality may provide relief measures through exemptions, reductions or rebates.

3.4 Further determinants that will guide the processes of this Policy:

- The Zoning Scheme of the Municipality determines, via the provisions therein, the zoning and thus the legally binding use of a given property.
- However, the rating of said property is governed by the MPRA which determines a collection of rules that by implication sets the conditions by which the use of a property is categorised. It is therefore possible that even though an owner is using a property within the set rules of the Zoning Scheme, said property would not be rated on the same basis due to the definitions and provisions as applied according to the MPRA and this Policy.
- Moreover, such categorisation instituted according to the MPRA, or this Policy does not condone any unlawful use of a property regardless of circumstances.

4. DEFINITIONS

In this Policy, a word or expression derived from a word or expression as defined, has a corresponding meaning unless the context indicates that another meaning is intended.

The following four definitions in the MPRA are only shown for clarity:

"***Exclusion***", in relation to a municipality's rating power, means a restriction of that power.

"***Exemption***", in relation to the payment of a rate, means an exemption granted by a municipality.

"***Reduction***", in relation to a rate payable on a property, means the lowering of the amount for which the property was valued and the rating of the property at that lower amount.

"***Rebate***", in relation to a rate payable on a property, means a discount granted on the amount of the rate payable on the property.

In addition to the definitions contained in the MPRA, the following definitions apply for the purpose of the application of this Rates Policy.

Furthermore, specific terms or phrases used, but not defined in the MPRA are defined herein to describe said term or phrase for a specific perspective of the MPRA by the Municipality:-

"**the Municipality**" means Stellenbosch Municipality (WC024).

"**MPRA**" refers to the Local Government: Municipal Property Rates Act, 2004 (Act 6 of 2004) including any subsequent amendments and consequential regulations.

"***Accommodation Establishment***" means a property used for the supply of overnight sleeping facilities to transient guests at a fee.

"***agricultural activities***" means the intensive cultivation of soils for purposes of planting or growing, and gathering of trees or crops in a managed and structured manner; the intensive rearing of livestock or aquaculture. In addition, all the provisions as detailed in the definition of "*Agricultural Property*" in the MPRA persist in this Policy.

"***agricultural purposes***" refers to the active pursuit by a *bona fide* farmer to derive the principle source of income, which is commercially sustainable, from agricultural activities exclusively on Agricultural Properties.

"***bed & breakfast***" in relation to *Accommodation Establishment* means:

- an initiative on a property of which the residential character is maintained,
- where the owner or operator permanently resides in the same dwelling,
- where normally only breakfast is served, and
- sleeping accommodation to transient guests is limited to no more than 3 guest bedrooms.
- This property will be deemed to be a Residential Category.

"***bona fide farmer***" is a person or legal entity that is a legitimate farmer whose primary income originates from agricultural activities.

"*business and commercial property*" means a property that is used for the purpose described as the activity of buying, selling or trade in goods, commodities or services and includes any office or other buildings on the same property, the use of which is incidental to such business. This definition excludes the business of mining and agriculture activities.

"***Chief Financial Officer (CFO)***" means a person designated in terms of Section 80(2) (a) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003).

"***Conservation Area***" means:

- a Protected Area as defined in Section 1 of the MPRA and listed in the "Protected Areas Register" as stipulated in Section 10 of the Protected Areas Act defined in the MPRA as the National Environmental Management: Protected Areas Act, 2003 (Act 57 of 2003); nevertheless, specifically those parts of properties as described in Section 17 (1) (e) of the MPRA; or

- a mountain catchment area as described in Section 9 of the *Protected Areas Act* and declared in terms of the Mountain Catchment Areas Act, 1970 (Act 63 of 1970).

"***Guesthouse***" in relation to *Accommodation Establishment* means:

- an initiative that is operated on a property of which the residential character is maintained; and
- where the sleeping accommodation to transient guests exceeds 3 but limited to 16 guest bedrooms, or
- if any services are offered beyond the limited services of a *Bed & Breakfast* establishment.
- This property will be deemed to be a Business Category.

"household income" means the gross sum of all monthly income from all sources. Income sources may include wages, salaries, profits, dividends, pensions, rentals, board & lodging, interest received, grants or investment income and other forms of financial contributions.

"*industrial property*" means a property that is used for the purpose described as the branch of trade or manufacturing, production assembling or processing of finished or partially finished products from raw materials or fabricated parts, typically via a high-volume production process and on such large scale that capital and labour are significantly necessitated; and includes any office or other buildings on the same property, the use of which is incidental to such business.

"***Open Space***" means a property, but specifically land that is used as a park, garden for passive leisure or maintained in its natural state and which is zoned as open space. These properties may either be publicly owned being commonly open to public access; or privately owned and used without financial gain.

"***ratepayer***" means a person or legal entity that is liable in terms of the MPRA for the payment of rates on property levied by the Municipality. The term "Ratepayer" is herein considered to be synonymous with the MPRA definition of the term "owner".

"***residential* purposes**" in relation to the use of the property means improved property primarily intended for human habitation and inhabited as such; subject to paragraph 7.10 of this Policy and provided that:

- the following properties are specifically excluded from this definition: hostels, old age homes, and vacant land;
- properties registered in terms of the Sectional Title Act, 1986 (Act 95 of 1986) must solely be used for this purpose; or
- properties owned by a share-block company must solely be used for this purpose; or
- a block of flats must solely be used for this purpose; or
- a dwelling used for this purpose and which is situated on property used for or related to educational purposes; or
- the predominant use of a retirement scheme or life right scheme must be 60% or more for this purpose.

"**SARS**" means the South African Revenue Service.

"***vacant land***" means a property:

- without any buildings or structures; or
- where immovable improvements have been erected but deemed incomplete and unoccupied.

"***valuation roll***" means a valuation roll drawn up in terms of Section 30 of the MPRA or a supplementary valuation roll drawn up in terms of Section 78(6) of the MPRA.

5. IMPOSITION OF RATES

5.1 The Municipality shall as part of the annual budgeting cycle, set for each category a rate, (being a cent amount in the Rand) that will be imposed, in accordance with the MPRA, on the market value of a property, for all rateable properties as recorded in the Municipality's valuation roll, drawn up in terms of the MPRA. The amount so determined together with any relief measures as described in this Policy shall be the Rates due and payable by the owner of said property.

The levying of rates forms part of the Municipality's annual budget process as set out in Chapter 4 of the MFMA.

Details of the resolution pertaining to the rate for each of the various property categories are to be published in the *Provincial Gazette* as set out in Section 14 of the MPRA.

5.2 The rates charged as a cent amount in the Rand for the residential property as per paragraph 6.1 (a) of this Policy is the base rate and the rate charged to all other categories of properties are reflected as a ratio to the residential rate if so prescribed by Regulations promulgated in accordance with the MPRA.

5.3 The Municipality will be guided by the definition of "ratio" in the MPRA and directed by Regulations pertaining to rate ratios as promulgated in terms of Section 19 of the MPRA and as applicable to the prescribed non-residential properties.

5.4 For properties used for multiple purposes, the Municipality may apply the category of multiple use. For such properties, the Municipal Valuer will apportion a value to each distinct use and apply the appropriate category for billing at the applicable rate.

5.5 For the purposes of determining a property's category, the Municipality will determine such as per Section 8 of the MPRA. It should be noted that the Municipality considers permitted use to be appropriate on vacant properties and that all other properties would be categorised according to the actual use of said property.

5.6 Building Clause references

Obligations pertaining to Building Clauses as per the development agreements or contracts will under the obligation or constraint of Section 19(1)(d) of the MPRA not be administered as part of the valuation nor the rating processes.

5.7 Period for which rates are levied

The Valuation Roll will, according to Section 32(1) of the MPRA, remain valid for a General Valuation cycle of four years.

5.8 Valuation value constraints

(a) For the purposes of valuing a property, no valuation value shall be less than R1 000 unless the valuer determines that said property's valuation value must be zero.

(b) For administrative purposes all valuation values exceeding R1 000 may be rounded to the nearest R1 000 interval.

6. CATEGORIES

6.1 Categories of Property

Property Categories, each of which correlates to a distinct use of a property, have been determined as described below.

The codes that have been associated with each property Category are listed in paragraph 18.1 of this Policy. In addition, paragraph 18.1 identifies the attributes and criteria that determines the basis for application.

The Municipality will apply the following property Categories:

Item	Category (of property)	Purpose/Use
(a)	Residential	Refer Section 1 (*"Definitions"*) in the MPRA and the defined term "*Residential Purposes*" as per paragraph 4 in this Policy.
(b)	Industrial	Refer the definitions as per paragraph 4 in this Policy.
(c)	Business and commercial	Refer the definitions as per paragraph 4 in this Policy.
(d)	Agricultural	Refer Section 1 (*"Definitions"*) in the MPRA and the defined term "*Agricultural Purposes*" as per paragraph 4 in this Policy.
(e)	Mining	Refer Section 1 (*"Definitions"*) in the MPRA.
(f)	Public Service Purposes	Refer Section 1 (*"Definitions"*) in the MPRA.
(g)	Public Service Infrastructure	Refer Sections 1 and Sub-sections 17(1)(a) and 17(1)(aA) in the MPRA.
(h)	Public Benefit Organisation	Refer to Section 8(2)(h) in the MPRA.
(i)	Multiple Use	Refer paragraph 7.2 in this Policy.
(j)	Heritage	Refer Section 15(2A)(b) in the MPRA.
(k)	Vacant Residential	Vacant and Permitted use set as Residential.
(l)	Vacant Other	Vacant and Permitted use not set as Residential.

6.2 Categories for Relief Measures

The Municipality will consider relief measures on rates, being Exemptions, Rebates and/or Reductions on properties, according to various criteria as described in this Policy.

The codes (referred to as the Rebate Codes), associated with the specific relief measure, are listed in paragraph 18.2 of this Policy.

7. APPLICATION OF RATING

The Municipality will, in addition to the various criteria referenced above, apply the following criteria when rating a property:

7.1 Vacant Properties

The Category of Vacant properties will be determined according to the property's permitted use and these properties will not qualify for any relief measures.

Vacant property of which the permitted use has been set as residential will be rated as per the Vacant Residential Category.

Vacant property of which the permitted use has not been set as residential will be rated as per the Vacant Other Category.

Any vacant property registered in the name of the Municipality will be categorised as a Vacant Other Category and exempted from paying property rates.

Normally, Agricultural properties will not be considered as being vacant, however this consideration lapses if the ambit (scope) of either of the terms "*agricultural activities*" or "*bona fide farmer*" as defined in this Policy is not relevant or cannot be applied to said property.

7.2 Multiple use Properties

Properties with multiple uses as per Section 9 of the MPRA may be categorised for each distinct use as determined by the Municipality and which category will be applied for billing at the appropriate and applicable rate.

The different uses will be grouped into two or more components. The first component, which will be determined by the largest apportioned area of the property will be the primary component; the other components (sub-components) will be identified by their generalised functional name.

The category of the primary component of such a property will be directed in the first instance by the dominant use of the property, but at the sole discretion of the Municipality.

A multiple use property may qualify for the valuation exclusion as per paragraph 8.2.1 (i) of this Policy, provided that at least one of the components has been categorised as residential. Sub-components will not be eligible for the reduction as per paragraph 8.2.1(ii).

Sub-components may be categorised for the below mentioned categories provided that the owner of said property meets the ownership criteria of the category, namely: Public Service Purposes, Public Benefit Organisation, or Public Service infrastructure.

Vacant property may not be categorised as a multiple use property. Sub-components may not be categorised as vacant.

7.3 Public Service Purposes Properties

Properties used for Public Service Purposes will be categorised as per paragraph 6.1 (f) of this Policy and will be rated at the applicable rate. The exclusions, exemptions, rebates and reductions relating to the usage of properties as detailed in this Policy and the MPRA, will apply if applicable.

7.4 Public Service Infrastructure properties

The Municipality will apply the rate ratio as set out in the MPRA to public service infrastructure.

The Municipality acknowledges that Sections 17(1)(a) and 17(1)(aA) of the MPRA provides for the distinct grouping of kinds of public service infrastructure as in the "public service infrastructure" definition in Section 1 of the MPRA.

These groups will be processed respectively as either a PSI formulae code or a PSIE formulae code as referenced by the table in paragraph 18.1. For such properties for which the Municipality is the owner the formulae code MUNP will be used.

The Municipality will impose the 100% exclusion under the PSIE formulae code as directed by Section 93A of the MPRA.

For properties under the PSI formulae code the Municipality will impose the 30% exclusion as directed by Section 17(1)(a) of the MPRA and grant on the 70% remainder a further 100% exception.

7.5 Public Benefit Organizations (PBO)

The Municipality will apply the rate ratio as set out in the MPRA to public benefit organisations.

As per the MPRA the specific public benefit activity listed in Item 1 (Welfare and Humanitarian), Item 2 (Health Care), and Item 4 (Education and Development) of Part I of the Ninth Schedule of the Income Tax Act will be applicable and must be conducted/executed on said property.

All Public Benefit Organisations must annually submit, according to paragraph 14.1 of this Policy proof of their status as per the above criteria. A SARS TAX Clearance Certificate may be required as well.

7.6 Rural Properties

The categorizing and/or qualification of all rural properties will be dealt with at the sole discretion of the Municipality.

7.6.1 *Agricultural Use*

The Municipality will apply the rate ratio as set out in the MPRA to properties that are used for agricultural purposes by *bona fide* farmers. These properties will however not qualify for any relief measures.

For a property to be categorised as agricultural, processes and structures fundamental to agricultural activities on that farming unit, will be considered. Structures such as a dwelling used by the farmer and farm employees will be considered integral to such processes.

The Municipality may consider applying multiple use categorisation as per paragraph 7.2 if any structures are not used exclusively for agricultural purposes, or the structures are used for delivering or selling services or products to/for customers.

7.6.2 *Alternate Criteria and Use*

(a) Where a property in a rural area is being used for residential, business, mining, or industrial purposes, such as truck depots, construction yards, restaurants, functioning venue, guesthouses, and/or factories, said property will be valued and rated according to the category for residential, business, mining or industrial properties as applicable. The Municipality may however, consider valuating said property as a Multiple Use Property (refer to paragraph 7.2 of this Policy).

(b) Owners of a property in rural areas which is not categorised as agricultural, but which in the opinion of the owner should be agricultural, must apply (refer to paragraph 14.1 of this Policy) for a revaluation, submit documentation as required by the CFO and declare in an affidavit, that no contraventions of the criteria for agricultural activities are taking place on the property. The application will be dealt with according to the supplementary valuation process.

7.7 Municipal Properties

Municipal-owned properties which are leased in terms of a lease agreement or those properties which are allocated to beneficiaries but not yet transferred, will be rated as per the provisions of this Policy. The exclusions, exemptions, rebates, and reductions relating to the usage of properties as detailed in this Policy and the MPRA, will apply if applicable. The rates of said non-exempted property will be passed on to the lessee or the allocated beneficiary.

All other Municipal-owned properties as described in Section 7 (2) (a) (i) of the MPRA, will be exempted from paying property rates and Special Rating Area rates.

For administrative purposes it should be noted that by 1 July 2023 all exemptions as applied to municipal owned properties will be changed to exclusions.

7.8 Special Rating Area (SRA)

The Municipality may consider the application for a Special Rating Area (SRA) provided that the owners of the predefined demarcated area have approved the budget and the specifics relating to such SRA. The process must adhere to Section 22 of the MPRA and to the Municipality's Special Rating Area Policy and By-Law.

The budget for such SRA will be raised via a pre-determined tariff applied on the municipal valuation of each property. This pre-determined tariff is linked to the annual budget proposal and would therefore be unique to a specific SRA and for a given financial year.

7.9 Land Reform Beneficiary properties

The Municipality will determine a Land Reform Beneficiary that corresponds to the use of such property. The said determination will be applied for billing at the appropriate and applicable rate.

The Municipality will however exclude such properties from rates for a period of 10 years subject to Section 17(1)(g) and phase-in the rates as per Section 21(1)(b) of the MPRA.

7.10 Adjoining properties

The Municipality acknowledges that there are residential or business properties, registered in the name of the same owner, which are used basically as if such properties were one property.

(i) For a residential property, the deemed secondary component [the adjoined property] shall be classified as a RESA formula code and will therefore not be eligible for the reduction as per paragraph 8.2.1(ii).

(ii) The Municipality will apply the RESA formula code for units in a Sectional Title scheme such as a garage or a storage unit categorised as residential. Consequently, these properties or units will not be eligible for the reduction as per paragraph 8.2.1(ii).

(iii) For a business property, the deemed secondary component [the adjoined property] shall be classified as a BUSA formula code.

(iv) The Municipality will apply the BUSA formula code for units in a Sectional Title scheme such as a garage or a storage unit categorised as business.

The Municipality will not consider any notarial links between any property.

Administratively a link between the adjoining property and its associated parent property must be set so as to facilitate tracking of such pairing.

8. RELIEF MEASURES

8.1 Applying relief measures on Rates

Notwithstanding that the Municipality is obligated as per the MPRA to exclude specific properties or parts thereof from rating, the Municipality will consider applying relief measures on property rates, being Exemptions, Rebates and/or Reductions as described in this Policy.

(a) The Municipality may grant exemptions, rebates and/or reductions to the categories of properties and/or categories of owners that meet the specified criteria as indicated in sub-paragraphs of paragraph 7 above or as indicated below.

(b) The Municipality will exclude specific properties or parts thereof as indicated in sub-paragraphs of paragraph 7 above or as indicated below.

(c) The Municipality will not grant relief in respect of payments for rates to any category of owners or properties other than that as provided for in this Policy, nor to owners of properties on an individual basis.

(d) Any application (when required or as requested) for a relief on rates must be submitted as per paragraph 14.1 of this Policy.

8.2 Residential Property

8.2.1 The Municipality will not levy a rate on the initial portion of the valuation of a residential property being the sum of:

(i) the first R15 000 exclusion on the basis set out in Section 17 (1) (h) of the MPRA; and

(ii) on a further R235 000 reduction, provided it does not exceed the remaining valuation in respect of a residential property, or the primary component of a multiple use property, that is categorised for *residential purposes*, as per the definition in paragraph 4 of this Policy.

- This reduction will only apply if the total valuation of said property does not exceed R 5 000 000.
- All sub-components of a multiple use property as per paragraph 7.2 of this policy, and the secondary component of adjoining properties or units of a sectional title scheme as per paragraph 7.10 of this policy, do not qualify.

(iii) an additional R100 000 reduction is granted to registered indigent consumers as described in the Municipality's Indigent Policy, provided that the amount does not exceed the remaining valuation after applying the amounts referred to in sub-paragraphs (i) and/or (ii) above.

The above where applicable, will be applied once only per property.

8.3 Senior Citizens and Disabled Persons

Designated owners being registered owners of properties or allocated beneficiaries as per paragraph 7.7 of this Policy who are senior citizens or who are disabled persons may qualify for a rebate according to their *household income*.

To qualify for the rebate referred to above, the designated owner must be a natural person, registered as a South African citizen. If not a South African citizen, the designated owner must be the registered owner of the property within the jurisdiction of the Municipality and must submit proof of his/her permanent residency in South Africa. The property in question must satisfy the residential property requirements as per this Policy and in addition to the above-mentioned, the designated owner must also:

8.3.1 Occupy the property as his/her normal residence; and

(a) be at least 60 years of age, or in receipt of a disability grant; and

(b) be in receipt of a monthly *household income* not exceeding the highest income amount as referenced in the table of paragraph 8.3.4 of this Policy; and

(c) when being the designated owner of more than one property, a rebate will be granted only on the occupied property; and

(d) where the designated owner is unable to occupy the property due to no fault of his/her own, the spouse or minor children may satisfy the occupancy requirement; and

(e) where the occupant of a residential property is a senior citizen or a disabled person and is the usufructuary of the property, he/she may satisfy the occupancy requirement.

8.3.2 Apply as per paragraph 14.1 of this Policy with proof of income, which may include proof of a SARS assessment, or any other relevant document as requested.

8.3.3 If the property in question is alienated by the designated owner, then that owner would be liable for the *pro rata* rates, inclusive of the pension rebate. The new owner will be liable for the full *pro rata* portion of the rates excluding any pension rebates.

8.3.4 The percentage rebate granted to different monthly *household income* levels will be determined according to the schedule below. The income bands and rebates for the effective financial period of this Policy are as follows:

Gross Monthly *Household Income*				**% Rebate**
Income bands				
Up to			8 000	100%
From	8 001	to	11 000	75%
From	11 001	to	13 000	50%
From	13 001	to	17 000	25%

8.4 Conservation Area

The Municipality will exclude those portions of a property within the ambit of a conservative area as defined in this Policy.

The apportioned value of any portion of such property, utilized for any purpose other than that used for such conservation purposes, or developed and used for commercial, business, agricultural or residential purposes will be categorised accordingly and rated at the applicable rate as described in paragraph 7.2 of this Policy.

The Municipality will apply Section 17 (2) of the MPRA upon withdrawal of said property from the conservation agreements inferred in Section 17 (1) (e) of the MPRA.

8.5 Religious Organisations

In terms of Sections 1 and 17 (1) (i) of the MPRA, the Municipality will not levy a rate on a property used primarily as a place of public worship by a religious community, including the official residence which is occupied by the office bearer of that community who officiates at services at that place of worship.

The Municipality will apply Section 17 (5) of the MPRA if as per Section 17 (5) (a) of the MPRA said property is no longer used or has been disposed by the religious community.

8.6 Stellenbosch Special Rebate

The Municipality may, for the organisations not meeting all the criteria for public benefit organisations as described in paragraph 7.5 above, nor the criteria for NPO organisations as described in paragraph 8.7 below, consider a rebate of 20% which shall be identified as "Stellenbosch Special Rebate" (SSR).

This rebate will only be applicable to said organisations that apply as per paragraph 14.1 of this Policy for such rebate.

8.7 Non-Profit Organizations (NPO)

An organisation must be registered as a Non-Profit Organisation (NPO) under the Non-profit Organisations Act, 1997 (Act 71 of 1997) to be considered as a candidate for the relief measures described below.

Organizations listed in paragraph 8.7.1 below that are operated as not-for-gain (declared or registered by law) or organisations that execute activities as per Item 6 (Cultural), item 7 (Conservation, Environment and Animal Welfare) and Item 9 (Sport) of Part 1 of the Ninth Schedule to the Income Tax Act may receive a rebate. All abovementioned organisations being privately controlled must be the owner of said properties.

These rebates are not applicable to any vacant land irrespective of its zoning or intended usage unless stated otherwise in this Policy.

Any part of said property that has been categorised as agricultural will not qualify for this relief measure.

All NPO must annually submit, according to paragraph 14.1 of this Policy proof of their status as per the above criteria. A SARS TAX Clearance Certificate may be required as well.

Abovementioned organisations which have a total revenue/income as defined in the schedule of paragraph 8.7.2 of this Policy will receive a rebate as set in said schedule.

8.7.1 Prescribed not-for-gain organisations

(a) *Health and welfare institutions*

Privately owned properties used exclusively as a hospital, clinic, mental hospital, orphanage, non-profit retirement village, old age home or benevolent institution, including workshops used by the members or patients, laundry or cafeteria facilities.

(b) *Charitable institutions*

Properties used solely for the performance of charitable work.

(c) *Agricultural societies*

Property owned by agricultural societies used for the purposes of the society.

(d) *Cemeteries and crematoria*

Privately owned properties used as cemeteries and crematoria.

(e) *War veterans*

Property registered in the name of a trustee or organisation in terms of the Social Assistance Act, 2004 (Act 13 of 2004), maintained for the welfare of war veterans and their families.

8.7.2 The percentage rebate granted to different total revenue/income levels (expressed as being the revenue/income excluding government subsidies before any expenses, operating costs or any deductions have been applied) will be determined according to the schedule below. The revenue/income bands and rebates for the effective financial period of this Policy are as follows:

Total Revenue/Income				**% Rebate**
Revenue/Income bands *(Rands)*				
Up to			2 000 000	80%
From	2 000 001	to	5 000 000	50%
More than			5 000 000	20%

8.8 Properties affected by Disaster or adverse Economic Conditions

The Municipality may consider additional relief measures as envisaged in Section 15(2)(d) of the MPRA and as approved by Council.

8.9 Exceptional General Valuation Rates Increases: Phasing in

The Municipality may consider a relief measure for owners of property adversely affected by exceptional rates increase of a new General Valuation (GV) cycle. This incentive will only be implemented as from the implementation date of a GV and on proviso that:

(a) for a property to qualify, the Rates for the first financial year of the GV cycle for the property, as result of the property valuation of a GV cycle, must be at least four (4) times more than that of the rates for said property during the financial year preceding the start of the GV cycle.

(b) the rates for the financial year preceding the start of the GV cycle must be greater than R1 000 per annum;

(c) the rebate granted would be phased-out over two financial years;

(d) the rebate for the first financial year will be 50% and during the second year it will be 25% rebate on the rates applicable for that year;

(e) this incentive will not be cumulative on any other rebate that may be granted to said owner;

(f) the most beneficial rebate between this incentive and any other rebate which said owner may receive in each financial year will prevail;

(g) improvements or errors of valuations to said property that could have influenced the GV valuation will be reviewed during the application approval;

(h) applications will only be considered until the end of the initial 6 months of a GV cycle; and

(i) owners of such property must apply as per paragraph 14.1 of this Policy.

9. LIABILITY FOR AND PAYMENT OF RATES

9.1 Liability for and payment of rates

Liability for and payment of rates is governed by criteria in this Policy, by the MPRA, the Municipality's Credit Control and Debt Collection Policy, By-Laws and any other applicable legislation. Actions as per the applicable By-Laws and/or Policies shall be taken against defaulters.

There are one of two methods of payment that the owner of the property must agree upon, namely (i) paying the rates on a monthly basis or (ii) paying the rates in one amount every annum.

The paying of rates on a monthly basis will be the preferred method unless the owner has selected the annual method of payment via a written request before 31 May preceding a financial year.

(i) When paying on a monthly basis the amount due shall be paid not later than the date as specified on the monthly accounts. The cycle of such payments will start on the first day of July (the start of a financial year) and extend to the 30th of June the following year.

(ii) When paying a once-off amount (the full rates for that financial year), then that amount shall be paid in full not later than the date as specified on the account. Please note that additional annual payments may be triggered during a financial year by a supplementary valuation on said property.

Changes to the preferred method of payment must be exercised by the owner before 31 May of a financial year and once set the method of payment will not be changed during a current financial year.

9.2 Rates in arrears for longer than 90 days

When an owner's rates account is in arrears for longer than 90 (ninety) days, then the Municipality may initiate the proceedings as described in Sections 28 or 29 of the MPRA.

A notice to this effect will be forwarded to the tenant, occupier or agent providing the required legal information regarding their payments to the owner, which are to be redirected to the Municipality so as to cover the arrear rates account.

A notice will be forwarded to the owner in question to indicate the legal proceedings and the actions that the Municipality has initiated.

10. QUANTIFICATION OF COSTS TO MUNICIPALITY AND BENEFITS TO COMMUNITY

The cost to the Municipality and benefit to the local community in terms of exemptions, rebates, reductions and exclusions referred to in the MPRA and rates on properties that must be phased-in in terms of the MPRA will be reflected in the Municipality's budget.

11. OBJECTION AND APPEALS

(a) Any person may lodge an objection to a valuation subject to Section 50 of the MPRA but within the period stated in the notice referred to in Sections 49(1)(a) and 78(5)(b) of the MPRA.

(b) An appeal to an appeal board against a decision of a municipal valuer in terms of section 51 of the MPRA may be lodged in the prescribed manner subject to Section 54 of the MPRA. The appeal must be lodged (as a guideline), within a period of 30 days nonetheless, as set out in Section 54(2) of the MPRA.

(c) The administrative actions or processes as described in the MPRA for the handling of objections or appeals will be the basis that the Municipality will follow.

(d) The lodging of an objection or appeal: -

(i) In terms of Section 50 of the MPRA does not defer liability for the payment of rates in terms of this Policy; or

(ii) In terms of Section 54 of the MPRA does not defer liability for the payment of rates in terms of this Policy.

12. CLEARANCE CERTIFICATES

All monies collected by the Municipality and any estimated amounts in terms of Section 118(1A) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) (the Systems Act), or Section 89 of the Insolvency Act, 1936 (Act 24 of 1936), are for the purpose of Section 118 of the Systems Act, deemed to be due and must be paid in order to facilitate the transfer of immovable property.

(i) All amounts that are due must be paid in full prior to the issuing of any clearance certificate in terms of Section 118, of the Systems Act.

(ii) No interest shall be paid by the Municipality to the registered seller in respect of these payments which are deemed to be due.

(iii) The Municipality will not be responsible for the apportionment of rates and/or services due or paid in respect of any rates clearances and registrations.

(iv) The Municipality may issue only one clearance certificate for properties deemed to be in an adjoined state as per paragraph 7.10 of this Policy.

(v) If the amount referred to in item (i) above cannot be paid in full, then the Municipality may consider a written conditional undertaking by the Transfer Attorney.

13. ADJUSTMENTS OF RATES PRIOR TO SUPPLEMENTARY VALUATION

13.1 If the owner of a property which has been subdivided or consolidated after the last general valuation wishes to sell the consolidated erf, or one or more of the erven which have been subdivided from the parent erf, as the case may be, applies to the Municipality for a clearance certificate in terms of Section 118 of the Local Government: Municipal Systems

Act, 2000 (Act 32 of 2000), and if the Municipality has not yet included such valuation of the relevant property(ies) in a supplementary valuation:-

(a) the Municipal Valuer shall conduct a valuation of the relevant property(ies) for purposes of a supplementary valuation; and

(b) the valuation shall be submitted to the CFO for approval of the levying of rates on such property(ies) in accordance with such valuation, with effect from the date on which the relevant subdivision or consolidation (as the case may be) was registered in the Deeds Office.

13.2 For new units in a Sectional Title scheme, the unit owner will be liable for the rates as from the registration date of said unit.

13.3 Any valuations performed in terms of paragraph 13 shall be included in the next supplementary valuation process as per the provisions in Sub-sections 78 (1) to (5) of the MPRA.

14. GENERAL

14.1 Applications for Relief Measures

(a) All applications, required in terms of this Policy for a specific relief measure must be submitted to the Municipality by 30 November of each year, which date precedes the financial year in which the rate is to be levied. If the relief measure applied for is granted, the relief measure will apply for the full financial year. All successful applicants are bound by all the criteria as per paragraph 14.1 of this Policy.

(b) Any applicant who, during a financial year, for the first time, meets all the criteria other than (a) above, may apply to receive the relief measure initiated from the month following the approval by the Municipality of said application for the remainder of that financial year, thereafter all the criteria as per paragraph (a) above will apply to applications for subsequent financial years.

(c) Late applications received after 30 November of a given year may be considered by the Municipality, in which case, if the relief measure applied for is granted, a *pro rata* rebate for the remainder of the next (new) financial year may be applicable.

(d) Persons who have submitted false information and/or false affidavits will have the relief measure withdrawn with effect from the commencement of the financial year in question.

(e) All applications for relief measures will require the applicant's municipal accounts to have been paid up to date or the conclusion of a suitable arrangement with the Municipality as provided for in the Municipality's Credit Control and Debt Collection By-Law and Policy.

(f) The Municipality reserves the right to request current and/or previous audited financial statements or to inspect all properties before or after implementing the applicable rate and to revoke or amend any decision made prior to such investigation or financial review.

(g) The Municipality reserves the right to recover any rates and/or relief measures from owners of properties after the status of said properties have changed.

(h) The Municipality reserves the right to request any additional information as may be deemed necessary.

14.2 Regular policy review processes

This Policy will be reviewed on an annual basis to ensure that it complies with the Municipality's strategic objectives and with legislation.

14.3 Language Interpretation

The legal interpretation of the English version of this Policy only shall prevail above all other language translations of this Policy.

14.4 Severance

If any provision of this Policy is struck down as invalid by a court of law, such provision shall be severed from this Policy, and shall not affect the validity of the remaining provisions.

15. BY-LAWS

The principles contained in this Policy will be reflected in the By-Law as promulgated and adjusted by Council from time to time.

16. CONTACT OF RESPONSIBLE OFFICE

The contact details for Property Rates enquiries:

E-mail Address: enquiries.navrae@stellenbosch.gov.za

Telephone Numbers: See Municipal Account for relevant telephone numbers

Postal Address: PO Box 17, Stellenbosch, 7601

Any Municipal Office in the jurisdiction of Stellenbosch Municipality

17. SHORT TITLE

This Policy is the Rates Policy of the Stellenbosch Municipality.

18. CATEGORY AND REBATE CODES

18.1 Category Codes

The Formulae Codes (Derived from the Categories listed in paragraph 6.1 of this Policy) as listed below will be used in the Valuation Roll and supporting letters or Notices to reflect by association the applicable Category (as indicated in the "Category (of property)" column).

Council shall on an annual basis during the budget approval cycle set the cent amount in the Rand values (being the Category Tariff) for each of the Categories in the table below.

Category (of property)	Category Code	Formulae Code	Supporting references
Residential	RES	RES	MPRA Sections 8(2)(*a*); 17(1)(*h*) and the Policy paragraph 8.2
	RES	RESA	Adjoining residential; the Policy paragraph 7.10
	RES	RESM	MPRA Section 17(1)(*h*); the Policy paragraph 8.2
	RES	RESIF	Municipal Owned: Informal settlements, 100% exclusion will apply
	RES	RELI1	MPRA Section 17(1)(i) – the official residence; the Policy paragraph 8.5
	RES	MUNRR	Municipal Owned: Rented or Leased property; the Policy paragraph 7.7
	RES	MUNR	Municipal Owned: Section 7(2)(*a*)(i) and the Policy paragraph 7.7
	RES	LRBR	Land Reform Beneficiary: MPRA Section 17(1)(g); the Policy paragraph 7.9
Industrial	IND	IND	MPRA Section 8(2)(*b*); Policy Definitions for "industrial"
Business	BUS	BUS	MPRA Section 8(2)(*c*); Policy Definitions for "business"
	BUS	BUSA	Adjoining business; the Policy paragraph 7.10
	BUS	RELIG	MPRA Section 17(1)(i) – the place of worship; the Policy paragraph 8.5
	BUS	MUNBR	Municipal Owned: Rented or Leased property; the Policy paragraph 7.7
	BUS	MUNB	Municipal Owned: MPRA Section 7(2)(*a*)(i) and the Policy paragraph 7.7
	BUS	POS	Public Open Spaces
	BUS	PROS	Private Open Spaces
Agricultural	AGR	AGR	MPRA Section 8(2)(d); (Not considered to be a vacant property); the Policy paragraph 7.6
	AGR	PROT	Protected Areas: MPRA Section 17(1)(*e*); the Policy paragraph 8.4
	AGR	MUNAR	Municipal Owned: Rented or Leased property; the Policy paragraph 7.7
	AGR	MUNA	Municipal Owned: MPRA Section 7(2)(*a*)(i) and the Policy paragraph 7.7
	AGR	LRBA	Land Reform Beneficiary: MPRA Section 17(1)(g); the Policy paragraph 7.9
Mining	MIN	MIN	MPRA Section 8(2)(e).
Public Service Purposes	PSP	PSP	MPRA Section 8(2)(*f*); the Policy paragraph 7.3
Public Service Infrastructure	PSI	PSI	MPRA Sections 8(2)(g); 17(1)(*a*) and the Policy paragraph 7.4
	PSI	PSIE	MPRA Sections 8(2)(g); 17(1)(*aA*) and the Policy paragraph 7.4
	PSI	MUNP	MPRA Sections 7(2)(*a*)(ii); the Policy paragraphs 7.4 and 7.7
Public Benefit Organisation	PBO	PBO	MPRA Section 8(2)(h) and the Policy paragraph 7.5
Multiple purposes	*Multi tariff*	MULTI	MPRA Sections 8(2)(i) and 9 and the Policy paragraph 7.2
Heritage	HER	HER	MPRA Section 15(2A)(b)
Vacant Residential	VACR	VACR	the Policy paragraph 7.1
Vacant Other	VACO	VACO	NOT agricultural properties; the Policy paragraph 7.1
		MUNV	Any vacant property registered in the name of the Municipality

18.2 Rebate Codes

The Rebate Codes in the table below serves to indicate the rebate if any that could be applicable to a property.

Rebate Code	Purpose	Supporting references
NONE	No rebate is applicable	
INDP	Indigent and 100% Pension rebate	Rates Policy paragraphs 8.3 and the Indigent Policy
INDIG	Indigent only rebate	Indigent Policy
PENS	100% Pension rebate	Rates Policy paragraph 8.3
PENS1	75% Pension rebate	Rates Policy paragraph 8.3
PENS2	50% Pension rebate	Rates Policy paragraph 8.3
PENS3	25% Pension rebate	Rates Policy paragraph 8.3
NPO	Non-Profit Organisation (80% rebate)	Rates Policy paragraph 8.7
NPO1	Non-Profit Organisation (50% rebate)	Rates Policy paragraph 8.7
NPO2	Non-Profit Organisation (20% rebate)	Rates Policy paragraph 8.7
SSR	Stellenbosch Special Rebate	Rates Policy paragraph 8.6
EGVI	Exceptional General Valuation Rates Increases	Rates Policy paragraph 8.9

APPENDIX 6

STELLENBOSCH MUNICIPALITY

INDIGENT POLICY

2025/2026

STELLENBOSCH MUNICIPALITY

INDIGENT POLICY

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PREAMBLE

The Stellenbosch Municipal Council accepts and acknowledges its Constitutional duties and mandate relating to indigent support in terms of Sections 152 and 153 of the Constitution of the Republic of South Africa, 1996 (Act 108 of 1996) towards the community/consumers within the jurisdiction of Stellenbosch Municipality (WC024).

Council further acknowledges that because of the level of unemployment and consequential poverty in the municipal area, that correlated households are incapable of paying for basic municipal services.

Indigent relief measures are thus a fundamental requirement that is achievable only within sustainable budgets set by Council as well as support and direction via National Government.

Concomitantly, indigent households equally have the responsibility of managing their levels of consumption and that they are responsible for the payment of municipal services that are consumed in excess of the reduced cost or Free Basic Service levels as described in this Policy.

The effective implementation of such a program depends principally on affordability and is supported by the socio-economic analysis of various areas as included in the Council's Integrated Development Planning. The Council's mandate regarding affordability of basic services to poor households is directed by mechanisms in Section 74(2)(c) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) and Section 15 of the Local Government: Municipal Property Rates Act, 2004 (Act 6 of 2004).

Council's mandate is further extended by Section 96 of the aforementioned Systems Act requiring a municipality to adopt, maintain and implement a credit control and debt collection policy which according to Section 97 must *inter-alia* make provision for indigent debtors consistent with national policy.

In order to give effect to the foregoing, the Council of Stellenbosch Municipality has adopted a policy relating to indigence as set out hereinafter.

1. DEFINITIONS

In this Policy, a word or expression derived from a word or expression as defined, has a corresponding meaning unless the context indicates that another meaning is intended:

"***Municipality***" means Stellenbosch Municipality (WC024).

"***Basic Services***" means that level of services delivered by the Municipality at a reduced cost or at no cost to the Indigent consumer and which the Council has considered reasonable and sustainable within budget constraints.

"***Child-headed household***" means a household of only minors under the age of 18 years, being a child as defined in Section 28 of the Constitution, and in which a minor has assumed the role of caregiver in respect of the other minor(s) in the household. This is further described in paragraph 5.2(e) of this Policy.

"***Constitution***" refers to the Constitution of the Republic of South Africa, 1996

"**Gross household income**" means the total combined earnings of the head of the household and his or her spouse(s) who are not alienated from the household. Any other financial contribution towards the household income by any means, by other dependent(s) or occupant(s) must be taken into consideration. Government grants as received by or for dependent minors or disabled occupants (excluding spouses) will be ignored and not be added as a financial contribution towards the household income.

"***Household***" means a family unit comprising a head of the family, being a natural person. The family unit may include spouse(s), blood related or adopted dependents. The household may be further extended by other occupants with or without children who reside on the same premises. All the above (including the extended members) will be deemed to be members of such a household. This is further described in paragraph 5.2 of this Policy.

"***Indigence***" means the lack of necessities of life such as sufficient water, basic sanitation, refuse removal, environmental health, basic energy, health care, housing, food, and clothing.

"**Indigent consumer**" means the person identified as the head of the household and as described in paragraph 5.2 who makes a formal written application on the prescribed form required for the indigent subsidy.

"**Indigent household**" means a household that has applied for, has qualified, and continues to qualify for indigent support as per this Policy.

"**Indigent subsidy**" means that portion of the overall support or financial assistance to indigent households that has been allocated to a specific indigent household.

"***Indigent Income Threshold***" means the qualifying monthly income as described in paragraph 5.5 and as set in paragraph 5.5(b) of this Policy.

"**Pre-payment electricity meter**" means a type of electricity meter that requires consumers to pay for energy before using it and which will allow the flow of the pre-purchased amounts of energy in an electrical circuit.

"**Pre-payment water meter**" means a type of water meter that requires consumers to pay for water before using it and which will allow the flow of the pre-purchased amounts of water.

"***Valuation Threshold***" means that value of municipal valuation as set for residential properties in paragraph 8.2 of the Municipality's Rates Policy.

"**Water management device**" means a device designed to manage or restrict the water flow, water consumption or water needs of a residential property.

2. POLICY OBJECTIVES

The objectives of this Policy are to:

(a) provide a framework within which the Municipality can exercise its executive and legislative authority regarding the identification of indigent households and the implementation of financial aid to such.

(b) ensure the provision of basic services to indigent households within the jurisdiction of the Municipality in a sustainable manner and within the financial and administrative capacity of the Municipality.

(c) ensure the establishment of procedures and guidelines for the effective subsidisation of basic services charges to such approved indigent households within budgetary and national grant guidelines.

3. POLICY PRINCIPLES

The following guiding principles for the formulation of this Policy, are to:

(a) ensure that the portion for free basic services allocated as part of the equitable share received annually, be utilised for the benefit of indigent households.

(b) promote an integrated approach to subsidised basic service delivery.

(c) optionally use external services and/or references to verify the information provided by the applicants.

(d) optionally use various classification criteria to direct the different processes.

(e) maintain the relief measures to indigent households for as long as such indigent household remains registered on the municipality's indigent data base or register and the municipality continues to receive equitable share for this purpose.

(f) review the relief measures by random sampling to ensure *bona fide* indigent support.

(g) engage the community in the development and implementation of this Policy.

4. LEGISLATIVE CONTEXT

4.1 This policy is implemented within the framework of the following legislation:

All citations to applicable Acts as referenced in this Policy shall include all amendments and regulations to such as promulgated.

(a) The Constitution of the Republic of South Africa, 1996, in particular Sections 152 and 153.

(b) Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), in particular Sections 74, 96 and 97.

(c) Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003).

(d) Local Government: Municipal Property Rates Act, 2004 (Act 6 of 2004), in particular Section 15 and/or.

(e) any other legislation that may be applicable

4.2 This Policy was developed using the following guideline(s):

(a) National Framework for Municipal Policies.

(b) National Indigent Policy Assessment tool, 2018 - COGTA

5. QUALIFICATIONS AND SCOPE

The introduction of reduced costs or free basic services will ensure that indigent consumers have access to basic services.

5.1 Subsidy:

Subsidies are granted from external funds, allocated by the National Government as an Equitable Share allocation, to subsidize Indigent households with specified levels of basic services. This is based on a:

(a) Level of income enabling Indigent households to pay for a basic package of municipal services; and/or

(b) Municipal property valuation value that sets the level at which indigent support may be granted.

(c) Subsidy scheme that is promoted through the press and by means of personal referral, but principally via referrals by the credit control and debt recovery section of the Municipality.

5.2 Household:

(a) The head of the household, or his/her spouse(s) who are not alienated from the household, must indicate if said person is:

(i) a state official in any capacity; or

(ii) a director of a company, a member of a Closed Corporation or Trust, or

(iii) involved in any state tender processes.

(b) The head of the household must be a South African citizen with valid South African identity documentation and have permanent residency.

(c) The head of the household should be:

(i) the registered owner or part owner of the property; or

(ii) the registered lessee of a Council housing unit; or

(iii) the registered lessee of an Organ of State - (as defined in Section 239 of the Constitution) owned housing unit; or

(iv) in meritorious cases as determined by the Municipality a person, being the head of the household, who is incapable of paying for basic municipal services and who resides in said property/unit.

The head of the child-headed household shall be deemed to meet these criteria.

(d) To register as an indigent consumer the head of the household must personally complete and sign the registration form.

(e) Child-headed households will only be approved based on the following criteria:

(i) both parents of the household are deceased, or one parent and/or guardian is deceased, and the other is totally alienated from the household;

(ii) a minor has assumed the role of caregiver in respect of the other minor(s) in the household. This caregiver is the head of the household and shall be deemed to meet the criteria as per paragraph 5.2(c);

(iii) such minors reside permanently on the property;

(iv) such minors, and exclusively only minors occupy the property as their normal residence;

(v) such minors are scholars or unemployed and if income is derived, the household earns less than the qualifying income as envisaged by the defined Indigent Income Threshold;

(vi) the situation pertaining to the household has been verified by the Municipality; and

(vii) the situation pertaining to the household will be reviewed when the caregiver as per (ii) above reaches the age 18 years or older.

(f) Indigent households living in homes for senior citizens shall be eligible to qualify for assistance and support under this Policy, subject to the following rules and procedures:

(i) For the purposes of passing/issuing the free basic electricity units to such indigent household, the onus will be on the unit owner or lessee to apply and submit proof that the electricity connection is in the name of the Indigent consumer and not in the name of the organization providing the accommodation.

(ii) In the event of the unit being occupied by a single individual without any dependents as per the definition of a household above, the level of income to qualify shall be equal to or less than 50% (fifty percent) of the defined Indigent Income Threshold per month.

(h) Occupiers who qualify as indigent consumers residing in a property, which property has been identified and approved by the Chief Financial Officer (CFO) for indigent processing, may be eligible to receive selected indigent subsidies.

5.3 Basis of Subsidy:

(a) Only formal or informal housing units utilized for residential purposes will be taken into consideration for the purpose of this subsidy, being the provision of free basic services.

(b) All informal structures where a pre-payment electricity meter has been installed by the Municipality will qualify for the electricity subsidy. In the cases where off-grid electricity is supplied by an authorised service provider appointed in terms of paragraph 5.7.2(b) of this Policy such households will also qualify for a subsidy, which subsidy will be paid directly to the authorised service provider.

(c) Applications deviating from the above will only be considered after a detailed investigation and evaluation by the Municipality.

5.4 Liability for payment of municipal accounts:

(a) Subsidies will only be granted to households liable for the payment of municipal service fees.

(b) Subsidies will only be granted by means of a credit on municipal accounts and free basic electricity vouchers or in the form of subsidy paid directly to the authorised service providers of off-grid electricity as envisaged in paragraph 5.7.2(b) of this Policy. No subsidy will be paid directly to any Indigent consumer or household in the form of cash or any such disbursement.

(c) Households are liable for the payment of fees, as stated on the monthly account, for any service in any given month that exceeds that service's subsidy.

(d) Monthly accounts, as well as the instalments arranged in respect of the repayment of debt, must be paid punctually and in full. If required, and after reasonable alternatives have been exhausted, the process to recover debt from indigent consumers will be dealt with in terms of the Credit Control and Debt Collection Policy and procedures of the Municipality.

(e) Pre-payment electricity meters may be installed on all properties of formal households before receiving indigent subsidies to prevent escalation of debt.

(f) Water management devices or Pre-payment water meters may be installed on properties of formal households before receiving indigent subsidies to prevent escalation of debt. The consent for the installation of such metering device must be signed by the indigent consumer before the Municipality will approve any indigent application.

5.5 Qualifying income:

(a) The total Gross Household income for a household will be taken into account when considering the application for Indigent support.

(b) The maximum qualifying income level defined as the Indigent Income Threshold for a household as described in paragraph 5.2 of this Policy will be equal to or less than R 7 500 per month. Proof must be produced in the form of pay slips, unemployment certificates, income certificates, the latest three (3) Month's Bank Statements or other acceptable proof of income as may be required by the Municipality.

(c) Should proof of income not be available, income may be declared by means of a sworn statement. Such applications may be verified by means of a full investigation and a socio-economic survey.

5.6 Targeting mechanisms:

The following principles for the granting of free basic services apply:

(a) Properties in respect of which property tax is levied on a municipal valuation amount will qualify as follows:

(i) The municipal valuation of a property being less than or equal to the defined Valuation Threshold will be used as the guiding threshold.

(b) Indigent subsidies will only be considered by the Municipality upon application on a prescribed form by households which consider themselves as being indigent.

5.7 Basic services :

The Municipality will provide the following basic services at reduced or at no cost to the Indigent consumer:

5.7.1 Formal Households

Free basic services for Formal households will consist of the following:

(a) 100 kWh electricity per household per month subject to it being supplied via a prepayment metering system as the qualifying criteria for a registered indigent household to be placed on the Lifeline Electricity Tariff. Free electricity units will not be applicable should the Indigent Household choose not to install a pre-paid meter;

(b) a basic charge for water and a maximum of 6 kl water per household per month;

(c) a service subsidy not exceeding the cost of one refuse unit in respect of a single residential property;

(d) a service subsidy not exceeding the cost of one sewerage service unit supplied to residential properties with a maximum area of 250m^2; and/or

(e) 50% of the applicable tariff for clearances of septic tanks.

5.7.2 Informal Settlement Households

Free basic services for Informal Settlement Households on the Stellenbosch municipal electricity grid, will consist of the following:

(a) 100 kWh electricity per household per month; or

(b) a maintenance and operations subsidy (equivalent in Rand value to 100kWh electricity per household per month) for off-grid solar home systems, operated by a municipal approved service provider or Energy Service Company (ESCo).

(In the case of off-grid electricity subsidies as contemplated above, the Municipality may, subject to a detailed review by the Revenue Section appoint an authorised service provider to provide the maintenance and operations function for a group or groups of indigent recipients of off-grid electricity at a maximum rand equivalence of the value of 100 kWh electricity per household per month.)

(c) Other services (specifically water, sewerage and refuse removal services) are not billed for.

5.7.3 Indigent households residing in homes for senior citizens

Free basic services for qualifying households residing in homes for senior citizens as per paragraph 5.2(f) of this Policy will consist of 100 kWh electricity per household per month.

5.8 Free bulk services

Free Bulk Services shall be the provision of services (water standpipes, high mast lighting, ablution facilities and refuse removal) to informal settlements.

The cost of the provision of free bulk services will be recovered from the Equitable Share Allocation from National Government and processed monthly.

5.9 Other concessions

(a) Registered indigent consumers limited to the immediate occupants of the household occupying the property excluding any extended members could qualify for a discount of up to 50% (fifty percent) on the approved fees and tariffs for non-trading services (refer paragraph (d) below) as set by Council from time to time subject to application to the relevant Director.

(b) Proof of registration as an indigent consumer must be obtained from the Credit Control Section of Financial Services prior to the application for the discount being made.

(c) For the purposes of clarity, other categories of consumers (other than registered indigent consumers) such as back yard dwellers, farm workers and lessees of other property earning equal to or below the Indigent Income Threshold per month, may also qualify for the concessions (i.e. a discount of up to 50% (fifty percent) on the approved fees and tariffs, limited to the services envisaged in paragraph (d) below.

(d) Discounted non-trading Services; refers to:

  (i) Community hall discounts.

  (ii) Burial fees in sections of cemeteries without head stones (i.e. crosses or flat stone areas only) and cremations when available. This concession is only applicable for burials on Mondays to Saturdays, excluding Public Holidays. Farm workers must provide written confirmation regarding the burial site from the farm owner.

5.10 Conditions of burial of indigent persons

(a) At least two working days' notice and paperwork is required from the approval of the application for a burial.

6. ALLOCATION OF SUBSIDIES

(a) The subsidy in any given month and service will be an amount not exceeding the amount as reflected in the Council's approved Tariff Schedules for services for Indigent households as per paragraphs 5.7 and 5.9 of this Policy.

(b) Only one subsidy per service per property/household may be allocated in any given month.

(c) Subsidy levels may be adjusted from time to time, depending on the availability of funds or any adverse conditions.

(d) Lessees of subsidized housing units already receiving a municipal subsidy for the alleviation of municipal service costs included in rentals will not qualify for an Indigent subsidy. Should the latter subsidy be more advantageous, such a lessee may request that the Indigent subsidy replace the rental subsidy.

7. APPLICATIONS FOR INDIGENT SUBSIDIES

(a) Applications (i.e. applications submitted by individuals) will be required by any household which considers themselves to be an indigent household.

(b) Only applications lodged by means of the prescribed application form will be considered by the Municipality.

(c) Such households may be visited by employees of the Municipality or approved service providers, where after a written recommendation would be considered.

(d) The maximum subsidy may be granted to households with no income, even if the corresponding accounts are not paid in full.

(e) Indigent assistance will be applicable for as long as an indigent household remains registered as such on the indigent data base or register and the Municipality continues to receive equitable share for this purpose.

(f) The Municipality may disclose a list of Indigent households for public inspection, which may include the publication thereof.

(g) In a case of misrepresentation or any other transgression of the conditions for the provision of subsidies, the subsidy will be withdrawn with immediate effect and not be reconsidered for a period of at least 12 months. The Municipality may recover such subsidies up to a maximum period of three years.

(h) Indigent relief will not apply in respect of property owners with more than one property, whether such property is situated inside or outside the area of jurisdiction of the Municipality.

(i) Subsidies will not be granted on a *pro-rata* basis and applications approved after the twentieth day of a month will be granted in the following month.

(j) The onus is on the recipient of indigent subsidy to inform the Municipality immediately of any changes in personal circumstances that may warrant a review of his/her indigent status. For example, the status of any change of employment or to the Gross Household income as per paragraph 5.5 above must be reported to the Municipality.

(k) The municipality reserves the right to review and/or to conduct home visits on a random basis with the view of assessing whether a household would still qualify for receiving indigent assistance.

(l) Upon cancellation of indigent assistance normal credit control procedures will be applicable on arrear accounts of such cancelled applications.

8. PROPERTY TAX REBATES BASED ON MUNICIPAL VALUATION

This Policy only addresses indigent subsidies, and any form of rates relief is addressed as provided for in the Rates Policy of the Municipality.

9. INDIGENT REGISTER

(a) The Municipality shall draw up and maintain a register in respect of formal properties and households receiving indigent assistance.

(b) The register may be open for inspection by the public during office hours.

(c) The Municipality may at regular intervals review the register and apply randomly selected checks as to the status of an application. The registered indigent consumer who receives a government pension may be exempted from a formal renewal process, nevertheless such consumers must submit their ID in person annually. Use may be made of accredited services providers for audits and/or external verification checks.

10. COMMUNICATION PROCEDURES

(a) The Municipality has a program for communication in terms of which communities will be informed regarding the details of this Policy and the implementation thereof.

(b) Regular information dissemination and awareness campaigns will be undertaken to mitigate unrealistic expectations in terms of the qualification processes, to

amplify services that are rendered to indigent consumers, and to elucidate upon service delivery in general.

11. CONTACT OF RESPONSIBLE OFFICE

The contact details for Indigent enquiries:

E-mail Address: Indigent.office@stellenbosch.gov.za

Telephone Numbers: 021 808 8501
021 808 8579
021 808 8597
021 808 8932
021 808 8983

Postal Address: PO Box 17, Stellenbosch, 7601

Any Municipal Office in the jurisdiction of Stellenbosch Municipality

12. SHORT TITLE and EFFECTIVE DATE

This Policy is the Indigent Policy of Stellenbosch Municipality and shall take effect on 01 July 2025.

APPENDIX 7

STELLENBOSCH MUNICIPALITY

CREDIT CONTROL AND DEBT COLLECTION POLICY

2025/2026

STELLENBOSCH MUNICIPALITY

CREDIT CONTROL AND DEBT COLLECTION POLICY

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PREAMBLE

In terms of Section 96 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) a Municipality shall-

(a) collect all money due and payable to it, subject to the provisions of said Act and any other applicable legislation and By-laws; and

(b) for this purpose, implement and maintain a credit control and debt collection policy which is consistent with its Rates and Tariffs policies, and which complies with the provisions of said Act.

(c) In order to give effect to the afore going provisions of said Act, the Council of the Stellenbosch Municipality (WC024), herein after referred to as the Municipality, has adopted a policy relating to credit control and debt collection as set out hereinafter.

1. PRINCIPLES

This Policy supports the following principles:

(a) Human dignity must be upheld at all times.

(b) This Policy must be implemented with equity, fairness and consistency.

(c) Endeavours shall be focused such that data related to owners/debtors and accounts are correct at all times.

(d) The implementation of this Policy shall be based on sound business principles, which may include credit worthiness checks and assessments of the credit risks involved.

(e) New services will only be provided if supported by the relevant service contract(s) being duly completed. Payment of the applicable consumer deposit will be the primary means to cover said contract obligation.

Any deviation from the payment of the consumer deposit will be directed by the sole discretion and due consideration/approval by an accountant or more senior official in the Municipality's Revenue Department.

Alternatively, to the payment of a deposit a bank guarantee in a form acceptable to the Municipality's Chief Financial Officer will be considered.

(f) Interest on overdue accounts will be charged at the South African Reserve Bank's prime interest rate plus one percent and will be levied on applicable accounts outstanding after the relevant due dates thereof. For the purposes of calculation, a portion of a month will be deemed to constitute a full month.

(g) Deposits/Bank guarantees will be utilised to proactively mitigate the potential of unnecessary credit risk exposure to Council.

(h) An administration fee and/or collection fee may be charged on overdue accounts, according to Council's approved tariffs and the By-laws of Stellenbosch Municipality (WC024).

(i) The rates components on overdue accounts may be processed in terms of Sections 28 and 29 of the Local Government: Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA) and as described in the Rates Policy of Stellenbosch Municipality.

2. MUNICIPAL ACCOUNTS and ADDITIONAL MECHANISMS

2.1 Notices and Demands

The Owner's/Debtor's attention is drawn to the note on the municipal account, which states that the supply of services will be discontinued/restricted without further notice if the accounts are not settled in full. This serves as a warning to a defaulting owner/debtor that services will be discontinued/restricted upon defaulting on payments.

Notices, e-mails, cell phone text messages (SMS) or any available informative actions will however be issued to account holders as a first attempt (first notice) after the due date as a means to recover debt and to remind owners/debtors of their obligation to pay for services.

The aim of such reminders is to urge co-operation to settle accounts without the necessity to employ more drastic steps and to offer the opportunity to make arrangements to pay off such debt where the financial position of an owner/debtor is such that relief is possible as per criteria in the Municipality's Rates or Indigent Policies.

Failure to respond to the aforesaid first notice will result in the disconnection and/or restriction of services and a final demand being issued where applicable.

Failure to respond to a final demand and in the event of arrears not being settled within the period stipulated in the final demand, or an arrangement not being concluded, legal action may be instituted (with the Municipality's rights reserved, notwithstanding the fact that services were disconnected/restricted or not) to recover the full outstanding debt.

In this regard the Municipality may consolidate any separate accounts of an owner/debtor, credit a payment by an owner/debtor against any account of that owner/debtor and implement any of the measures provided for in this policy or the Credit Control and Debt Collection By-law in relation to any arrears of any of the accounts of such an owner/debtor.

In the case of housing rental contracts, the Municipality may consider procedures for eviction or right sizing.

2.2 Additional Mechanisms

2.2.1 Electricity Services:

In the event of an owner/debtor, failing to pay for electrical services due and payable, and in the event of such consumer having been placed on the disconnection list 3 times within a twelve (12) month period prior to such event, then

Stellenbosch Municipality will have the right to install pre-paid electricity meters in a bid to limit credit risk. The Municipality may also consider upward adjustment of the relevant consumer deposit/bank guarantee.

2.2.2 Water Services:

(a) The Stellenbosch Municipality may in the event of an owner/debtor exhibiting a trend of non-payment of accounts during a twelve (12) month period prior to a non-payment event (i.e. 3 times or more non-payment events) consider the installation of water demand management devices with pre-paid functionality in a bid to limit credit risk. The Municipality may also consider upward adjustment of the relevant consumer deposit/bank guarantee.

(b) In addition to the above, Stellenbosch Municipality will restrict water usage on a property for a high-usage non-paying owner/debtor or a non-paying indigent owner/debtor if such owner/debtor fails to pay for water usage in excess of 6k*l* (kilolitre). These restrictive measures will be applied on said property as described and according to the table below.

The process to limit the outstanding debt basically follows a three-stage approach. The stages corresponding to the limiting levels as per the table below are dependent upon the level of usage at the commencement of debt management and the "Category of usage" of the property. The stages are administered as follows:

(i) It will be incumbent of the owner/debtor to present proof of occupancy if in the opinion of said owner/debtor the number of persons on the property is different as to the "Category of usage" applied by Stellenbosch Municipality. Upon any proven discrepancies the Stellenbosch Municipality may apply the necessary corrective actions to address the issue at hand.

(ii) The lowest stage of service for any "Category of usage" is the "Free Basic Service" level [6k*l* (kilolitre)].

(iii) If the defaulting owner/debtor is using more than the monthly usage of the "1st Restrictive limit" as per the table below at the commencement of debt management, the owner's/debtor's maximum usage will be set to the corresponding "1st Restrictive limit" level.

(iv) If the defaulting owner/debtor is not using more than the monthly usage of the "1st Restrictive limit" then the level will, at the commencement of debt management, be set based upon the range of a given lower level within which said owner's/debtor's usage corresponds.

(v) Upon the owner/debtor defaulting after any previous stage had been set and to mitigate further debt the service level will be downgraded from the highest level at the commencement of debt management via

reactionary stages until that owner/debtor is at the lowest stage of service.

(vi) The timeframes for the implementation of the downgrading from the highest level to the lowest level will be determined and implemented by the Municipality on date of defaulting by the owner/debtor. These timeframes between stages may be different for the owners/debtors involved.

(vii) After the implementation of any restrictive measures as describe above and said owner/debtor has fully paid the outstanding debt, the Stellenbosch Municipality may after consideration and approval by the Manager Revenue or the Accountants in the Credit Control Section reverse the restrictive measures, but nevertheless in discreet ascending stage steps. Each stage will be time managed to prove successful payment of usage during said stage before any other stage is considered. If the owner/debtor should however default during this process all restrictive measures will be reverted in discreet downwards stage step from the stage on which the owner/debtor was at the time of defaulting.

Category of usage	Free Basic Service	2nd Restrictive limit	1st Restrictive limit
1 to 6 persons or Indigent households	200*l* per day up to 6k*l* per month	Not applicable for this "Category of usage"	400*l* per day up to 12k*l* per month
7 to 9 persons	200*l* per day up to 6k*l* per month	400*l* per day up to 12k*l* per month	750*l* per day up to 22.5k*l* per month
10 or more persons	200*l* per day up to 6k*l* per month	400*l* per day up to 12k*l* per month	1000*l* per day up to 30k*l* per month

2.2.3 Rental Services:

Actions against defaulters are regulated to a degree by the contracts involved.

All contracts must at minimum and where appropriate, include the following criteria/requirements:

(i) Due date for payments.

(ii) Applicable procedures upon the defaulting of payments.

(iii) Handover procedures.

(iv) Eviction or right sizing actions.

3. ARRANGEMENTS

Should owners/debtors wish to make arrangements to pay off accounts in arrears, the following guidelines shall apply:

(a) The main aim of arrangements should be to ensure that current accounts (which may include penalties/interest and/or any admin fees) are at least paid in full, before entering into acceptable arrangements to pay off arrears.

(b) The Municipality may enter into an arrangement with a tenant or occupier of a property which is linked to an account in arrears, on proviso that:

(i) a written affidavit is received which certifies that the registered owner/debtor of said property, at which such tenant or occupier resides; is:

- untraceable;
- not contactable;
- of unknown whereabouts; or
- not co-operating with said tenant or occupier.

(ii) such tenant or occupier has substantiated the ability to pay and the right to occupation stating the rental due and the time period of such occupation and providing the last known address of the registered owner/debtor;

(iii) such tenant or occupier undertakes to advise the registered owner/debtor, at the first reasonable opportunity of the current situation and further agrees to obtain the consent of the registered owner/debtor to condone the process as described in this paragraph 3 (b); and

(iv) where applicable, such tenant or occupier provides comprehensive details of the non-co-operation of the registered owner/debtor.

(c) Care must be taken to ensure that all reasonable financial and social assistance, as provided for in various Municipality's Policies, is rendered to assist owners/debtors before drastic action is taken to recover debt e.g. subsidies for Free Basic Services and relief measures on property rates.

(d) All arrangements must be concluded in writing and the owner/debtor must be provided with a copy thereof. Arrangements will be invalid unless signed by the owner/debtor and one or more delegated representative(s) of the municipality.

(e) Arrangements must be entered into that are both affordable to the owner/debtor and protect the Municipality's interest by ensuring the most cost-effective debt recovery.

(f) Arrangements must be final, and owners/debtors will not be allowed to re-arrange debt repayments. The Municipality may for a meritorious case, upon presentation of proof of current difficulties, consider delaying the receipt of the arranged instalment. This delay may not exceed 3 months.

(g) It is of vital importance to ensure that the settlement of current accounts (which may include penalties/interest and/or any admin fees), together with the debt repayment instalment, is seen as the minimum requirement for any agreement.

(h) Arrangements must be compiled in a format that facilitates legal action, upon breach of contract. Written arrangements must as far as possible be in the form of agreements in terms of Section 57 of the Magistrate's Courts Act, 1944 (Act 32 of 1944) and as amended by the Jurisdiction of Regional Courts Amendment Act, 2008 (Act 32 of 2008) (hereinafter referred to the Section 57 Agreements).

All debt repayment arrangements will be logged on the financial system to ensure maximum accessibility and to enable the effective administration of such repayments.

(i) Arrears of Councillors and other Municipal Officials must be settled in full or arrangements to pay off such amounts, by means of salary deductions, may be entered into. This includes the seizure of bonuses, or any other additional allowances (this paragraph (i) must be read in conjunction with the relevant sections of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000)).

The Stellenbosch Municipality is entitled to recover all arrears more than ninety days by means of salary deductions and proportionally from increases and/or the official's bonus/performance bonus. In this regard, all temporary contract workers are also regarded as municipal officials.

(j) No interest will be levied on outstanding amounts for which arranged agreements have been entered into.

(k) It is a preferable that a water demand management device, pre-payment water meter and/or a prepaid electricity meter be installed when any arrangement is entered into.

(l) Arrangements may only be concluded upon submission of the following documentation:

(i) Proof of identification;

(ii) Proof of Income;

(iii) Supporting documentation relating to expenses;

(iv) Three-month bank statements and/or payslips; and/or

(v) Any other relevant documentation as may be requested by the Credit Control Section.

4. ADJUSTMENT OF DEPOSITS/BANK GUARANTEES

Deposits/Bank guarantees may be increased to cover the additional risk as regulated in terms of the Municipality's By-Laws.

Increases in deposits/bank guarantees shall be utilised to cover the additional risk resulting from default payments. Deposits/Bank guarantees may be increased by an amount up to three times of a monthly average consumption as determined by the Municipality.

The necessity for any deviation of said payment will be directed by the sole discretion and due consideration/approval by an accountant or more senior official in the Municipality's Revenue Department.

The latter deposits will be utilised only after closing of account by an owner/debtor or transfer of property. Should the account remain unpaid, such deposit will be utilised for the unpaid portion.

Any credits will be refunded to the owner/debtor, after the closing process of an account. Any account with invalid contact details and/or in a case where a consumer did not claim any credits, such credits older than three years, will be allocated to Revenue and recorded in a Register for Unclaimed Credits.

The Stellenbosch Municipality will not pay any interest on any deposits.

5. FURTHER ACTIONS

(a) Should arrangements not be concluded or adhered to, services will be discontinued or restricted. The Municipality must ensure that a fair and equitable procedure, including reasonable notice of the intention to discontinue or limit has been followed.

Where legislation does not allow for the complete termination of services, the Credit Control Section will determine the applicable minimum level of service provision, where after, all amounts owing become due and must be paid in full before services are restored to full capacity.

(b) Should amounts owed not be settled by the final date, i.e. after the date for payment set out in a final demand, such accounts and the relevant Agreements, where applicable, will be handed over to the Municipality's

Collection Attorneys for recovery and/or to consider instituting further legal action.

(c) The Municipality shall at its own discretion in compliance to the measures provided for in the Municipality's By-Laws, be entitled to withhold or limit the supply of services until the total costs, penalties, other fees, services, and rates due to the Municipality have been paid in full.

This may include the restriction of supply of water or electricity to an owner/debtor who is found guilty by the Municipality or any Court of Law:

(i) of fraud or theft of water and/or electricity,

(ii) any another criminal activity relating to the supply or unauthorised consumption of water and/or electricity, or

(iii) if it is evident that fraud, theft or any other criminal activity has occurred relating to such supply or consumption.

(d) Stellenbosch Municipality may consider an auxiliary levy of up to 50% on the purchase of pre-paid electricity/water to recover arrear debt.

(e) Stellenbosch Municipality may consider black-listing consumers in cases where the consumer was handed over to institute legal proceedings.

(f) The Municipality may attach the rental income in whole or in part from a tenant or occupier of a property which is left unpaid by the owner/debtor thereof, provided that Section 115 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) is adhered to.

(g) Once the Municipality has exhausted all reasonable and practicable debt recovery measures, in an effort to recover outstanding debt, the Municipal Manager will have sole discretion to approve the litigation process for the disposal of the movable and/or immovable assets of defaulting owners/debtors by means of a Sale in Execution order.

6. NEW APPLICATIONS FOR SERVICES

6.1 No transfer of services from an owner/debtor to a tenant (Organ of State property excluded) will be allowed. The status quo of contracts signed before 01 July 2011 will be maintained, provided that the tenant does not default on payments.

6.2 The owner/debtor or his/her proxy applying for a service to be rendered must be positively identified by means of a generally acceptable means of identification as used by financial institutions. A copy of the identification details (such as a copy of the person's ID and proof of residence (for business owners/debtors)) must be kept for reference purposes.

6.3 The amount of a service deposit/bank guarantee will be based on tariffs as determined by the Council.

6.4 Adjustments to deposits/bank guarantees may be determined by the owner's/debtor's payment record of municipal accounts and consumption levels.

6.5 The provision of all services will be subject to the signing and acceptance of the conditions of supply contained in a service contract.

6.6 Where the consumer is not the owner/debtor of a property, the owner/debtor must on his/her request, regularly be served with a copy of a statement of the amount due.

6.7 The Municipality may utilize any services in order to enhance the effectiveness of credit checks.

7. THE RENDERING OF ACCOUNTS

7.1 Accounts must be rendered regularly and timeously to all property owners/debtors utilising municipal services.

7.2 Accounts must be consumer friendly and must clearly reflect the following minimum information:

(a) the name, address and contact numbers of Stellenbosch Municipality;

(b) the name and postal address of the account holder;

(c) details of the property in respect of which the account is issued;

(d) the contents of the account will be reflected in at least one of the three official languages of the Western Cape Province;

(e) the balance brought forward from the previous account, as well as a summary of transactions for the present period;

(f) all services for which the account is rendered, as well as amounts billed for such services;

(g) the final amount payable;

(h) the final date for payment;

(i) soft reminders in respect of interest levies and discontinuation of services; and

(j) the situation of payment facilities, and modes of payment accepted and office hours for payment.

8. ACCOUNT QUERIES

8.1 Consumers have the right to query accounts. In order to ensure the correctness of accounts and the satisfaction of consumers, all queries must be attended to swiftly and effectively.

8.2 Claims of not having received an account do not constitute a valid reason for non-payment of accounts.

Queries regarding such non-receipt must be followed up with the Revenue Section in order for same to be addressed.

A consumer liable for any services rendered by, or rates due to the Municipality must furnish the Municipality with an address where correspondence can be directed to.

Consumers should be encouraged to provide the Municipality with e-mail addresses where accounts or any documents processed by the Municipality could be sent to, rather than traditional postal addresses.

8.3 Duplicate accounts shall be available upon request at a prescribed fee.

8.4 Accounts in Dispute

8.4.1 Should an account in respect of water or electricity consumption be disputed, the concerned consumer must at minimum pay the average amount of the previous 12 (twelve) month's accounts. This shall be applicable only for the month in which the dispute was raised. Subsequent accounts issued in months thereafter (barring any new dispute raised) shall be considered unrelated to the dispute in question.

All other Municipal services or rates disputed will be dealt with at the discretion of the Municipality.

8.4.2 The dispute in question shall be considered to be resolved after all actions have been taken by the Municipality; including but not limited to the following:

(i) determining the correctness of the account;

(ii) relevant procedures were taken to adjust the account accordingly; and

(iii) a written notice or a telephonic confirmation to such effect has been given to the concerned consumer.

8.4.3 In the event that a consumer declaring a dispute, does not adhere to paragraph 8.4.1 above, the disputed account will be subject to the normal Credit Control and Debt Collection procedures.

8.5 Errors or Omissions

8.5.1 The Municipality strives to ensure the accuracy of owner/debtor accounts. The onus of the consumer is however to verify that the services as stipulated on the account statement has been delivered and is correct. Upon detection of any errors or omissions the owner/debtor should raise the dispute and notify the Municipality soonest and preferably in writing. Alternatively, said owner/debtor may during office hours approach the account enquiries staff for direct/immediate attention.

8.5.2 Accounts will only be rectified at the sole discretion of the Municipality after considering and verifying all aspects and conditions affecting the amount due and deemed to be in error. The adjustment (if applicable) to the account will be processed as per paragraph 8.4 above and applied after the date of inspection or confirmation by the specific Services Department.

8.5.3 Upon the sole discretion of the Municipality serious nonconformities or discrepancies of an account may be adjusted based upon the actual tariffs and legislation applicable.

9. DUE DATES OF ACCOUNTS

Accounts are payable by the 7th (seventh) day of each month or the first working day thereafter, should the 7th (seventh) day fall on a weekend or public holiday.

Upon extraordinary circumstances the date above may be temporary amended by the Municipal Manager to a reasonable date.

10. ALLOW SUFFICIENT TIME TO SETTLE ACCOUNTS

In order to allow sufficient time to settle accounts, the account should, where possible, be ready for delivery at least two weeks before the due date.

This necessitates proper scheduling of all processes leading to the issuing of accounts to meet the Municipality’s commitment to its consumers.

11. CONSOLIDATION OF ACCOUNTS

In order to reduce cost and to enhance credit control and debt collection measures, separate accounts for services rendered in respect of a property or separate accounts of an owner/debtor will be consolidated as far as possible. This will not be limited to consumer accounts only but may be extended to any other amount payable arising from any liability or obligation due to the Municipality.

12. PAYMENT OF ACCOUNTS – GENERAL

12.1 In order to promote the payment of accounts, payment facilities and hours for payment must be convenient to consumers, but the establishment of such facilities should still be subject to normal business principles and the economy of the provision of such services.

12.2 The following facilities are presently available – with the office hours (usually between 08h00 - 13h00 and 13h30 - 15h30) and modes of payment indicated: (Facilities are extended on an on-going basis)

Facility	***Hours***	***Payment methods accepted***
Cash offices at Stellenbosch, Kayamandi, Franschhoek, Klapmuts and Pniel	Office hours: Monday to Friday	Cash, debit cards
Debit orders	Application during office hours	Bank transfers
Third Party Service Providers: Countrywide outlets of Pick 'n Pay, Shoprite/Checkers, Pep Stores, Ackermans and other stores	Trading hours as per Service Provider: 7 days per week	Cash, credit cards, debit cards
Internet payments	All hours	Bank transfers
Direct bank deposits	Banking hours	Bank transfers
Personnel deductions	Office hours	Direct deductions from earnings
24-hour Utility shops at petrol stations	All hours	Cash, credit cards, debit cards
Approved Pre-Paid Vending Agents	Trading hours as per Vending Agent	Cash

12.3 The use of correct account references for electronic payments and/or direct deposits is a requirement to ensure correct allocation of payment and to avoid any penalties and administration costs. It is the responsibility of the owner/debtor making the payment to ensure that the correct reference number is made known to the Municipality.

12.4 All payments by means of Electronic Funds Transfer (EFT) or payments via the facilities as approved must be made in time so as to reflect in the Municipality's bank account before close of business on the due date.

12.5 Payment prioritisation of payments received will be allocated in the following order:

(i) Penalties.

(ii) Municipal Rates.

(iii) Special Rating Area Levies.

(iv) Sewerage.

(v) Refuse.

(vi) Rentals.

(vii) Sundries.

(viii) Water.

(ix) Electricity.

13. DISHONOURED PAYMENTS

13.1 Receipts issued in respect of dishonoured payments must be written back upon receipt of such notices. Interest on arrears must be raised where applicable and administration costs be debited to owners/debtors account. Owners/debtors must be notified, and debt recovery actions be instituted where necessary.

13.2 Should payments be dishonoured twice; the financial system must be encoded not to accept debit order transactions of such an owner/debtor, and he/she must be informed thereof in writing.

13.3 If payments are dishonoured twice in a financial year, owner/debtor deposits/bank guarantees may be adjusted to mitigate increased financial risk.

14. PENDING LEGAL ACTIONS AGAINST CONSUMERS

Legal actions, such as notices of intended sales in execution, press releases regarding pending insolvency's, etc. may be followed up to evaluate the credit rating of such owners/debtors in order to take steps to minimize the risk of financial loss for the Municipality.

15. INTEREST

15.1 Interest will be raised monthly, on a reasonable time after due date, to allow finalization of EFT payments, journal processing, system updates, etc. The latter interest raising will be on all arrear balances of all services (excluding housing rentals on Municipal properties), property rates or arrangements as per paragraph 3 of this Policy, remaining unpaid.

15.2 A portion of a month is deemed to be a full month for the purposes of calculation of interest payable.

15.3 Interest on outstanding arrear accounts will be calculated and charged at the South African Reserve Bank's prime interest rate plus one percent.

16. GENERAL AND OTHER SERVICES

16.1 Monthly Consumer accounts:

16.1.1 Owner's/debtor's records must be coded correctly and timeously to ensure the rendering of accurate accounts to consumers.

16.1.2 The supply of water and electricity must conform to the conditions of supply set out in the By-Laws for Stellenbosch Municipality, as promulgated in the *Provincial Gazette*.

16.1.3 Due to the inclined block tariffs employed for these services, care must be taken to ensure meter readings are taken accurately and at intervals as close as possible to 30 days. Should this not be possible, consumption may be estimated as set out in the Municipality's By-Laws. As a general rule it is accepted that deviations in consumption periods exceeding 10% should be guarded against.

16.2 Sundry Services:

16.2.1 Accounts for recovery of cost encountered by the Municipality in respect of sundry services rendered are issued if and when such services are rendered to consumers.

16.2.2 As these services are usually not based on formal service contracts, it is essential that it be billed as soon as possible, and the recovery of such debt must receive priority, as the risk of loss to the Municipality is more eminent than in the case of other services.

16.2.3 Care should be taken to obtain full and accurate information of such owners/debtors and to obtain prepayment for such services where possible.

16.2.4 Actions applied to follow up unpaid accounts will be determined by the nature and extent of the debt and the cost effectiveness of such actions.

17. CONDITIONS RELATING TO RENTAL AND PURCHASING OF MUNICIPAL PROPERTY

17.1 Municipal property may only be leased or sold after approval of such transactions and the signing of a rental or purchase agreement. Such approvals may be by way of specific Council resolutions or in the form of delegations.

17.2 The conditions for payment of instalments and deposits are regulated by the contents of the rental and purchase agreements and the Municipality explicitly reserves its rights to discontinue services for non-payment not only limited to the leased property but any other property of the lessee within the jurisdiction of Stellenbosch Municipality (WC024).

17.3 Other specific rental and purchase agreements are tailored to the specific nature and requirements of such transactions.

17.4 Full details of remedies for defaulting lessees and purchasers and procedures to address such defaults must be contained in the relevant contracts but must not have the effect of limiting the Municipality in terms of this or any other Policy regulating arrears.

17.5 These remedies usually commence with written reminders, leading to the cancellation of the contracts and the institution of further legal action where necessary.

17.6 Rental and purchase agreements represent formalised individual contracts that form the basis of all actions by the parties involved. Both parties are bound to such conditions, failing which may lead to the cancellation of such contracts by the parties involved and claims for damages.

17.7 Lessees who may qualify for rental subsidies must be referred to the housing office to apply for such subsidies in an effort to make rentals more affordable.

18. RENTALS IN RESPECT OF MUNICIPAL EMPLOYEES

Apart from the general conditions applicable to general rental the following conditions will also be applied:

(a) Rent will be based on the principle of market related rentals as required by Municipal Supply Chain Management (SCM) Regulation 40.

(b) Rent, and optionally rates and service charges, where applicable, may only be paid by means of salary deductions. A specific clause to this effect must form part of the contract.

(c) The relevant Director, or his/her delegated official, must co-sign rental agreements of employees to ensure that financial conditions are met.

19. INDIGENT OWNERS/DEBTORS

19.1 The Stellenbosch Municipality supports the principle of providing support to indigent consumers by way of providing Free Basic Services in accordance with the provisions of the Municipality’s Indigent Policy. All effort must be made to limit the re-occurrence or accumulation of indigent debt of such consumers.

20. LEGISLATIVE CONTEXT

20.1 In terms of Chapter 9 or any other relevant Section of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), a municipality must collect all money due and payable to it, subject to the provisions of said Act.

20.2 The rates components on overdue accounts may be processed in terms of the relevant Sections of the Local Government: Municipal Property Rates Act, 2004 (Act 6 of 2004) (the MPRA).

20.3 In terms of written arrangements which must as far as possible be in the form of agreements in terms of Section 57 of the Magistrate's Courts Act, 1944 (Act 32 of 1944) and as amended by the Jurisdiction of Regional Courts Amendment Act, 2008 (Act 32 of 2008) (referred to the Section 57 Agreements).

20.4 In terms of debt by Councillors and other Municipal Officials, the seizure of bonuses, or any other additional allowances read in conjunction with the relevant Sections of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000))

20.5 In terms of rentals by Councillors and other Municipal Officials, reference must be made to the Municipal Supply Chain Management (SCM) Regulation 40.

20.6 In terms of the prescription of debt, the Prescription Act, 1969 (Act 68 of 1969) or as amended.

20.7 Any applicable Municipal By-law.

21 CONTACT OF RESPONSIBLE OFFICE

The contact details for Credit Control enquiries:

E-mail Address: creditcontrol.notices@stellenbosch.gov.za

Telephone Numbers: See Municipal Account for relevant telephone numbers

Postal Address: PO Box 17, Stellenbosch, 7601

Any Municipal Office in the jurisdiction of Stellenbosch Municipality

22. SHORT TITLE

This Policy is the Credit Control and Debt Collection Policy of the Stellenbosch Municipality.

APPENDIX 8

STELLENBOSCH MUNICIPALITY

IRRECOVERABLE DEBT POLICY

2025/2026

STELLENBOSCH MUNICIPALITY

IRRECOVERABLE DEBT POLICY

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PREAMBLE

The Stellenbosch Municipal Council accepts and acknowledges its Constitutional duties and mandate towards the community/consumers of Stellenbosch Municipality (WC024).

Council further acknowledges that in order to deliver services in a sustainable manner, that same be managed in terms of Council's Credit Control and Debt Collection Policy having due regard of its limited financial resources and the need to manage cash flows.

Council therefore is aware of its duty to prepare financial statements that gives a true reflection of the financial position for a given period.

In order to give effect to the foregoing, the Council of Stellenbosch Municipality has adopted a policy relating to the management of irrecoverable debt as set out hereinafter.

1. Requirements before writing-off debt

All applicable actions must have been executed/implemented before any debt, owed to Stellenbosch Municipality will be considered for writing-off.

However, in special cases where all applicable actions were impossible/impractical to implement, the administration must motivate such write-off for consideration.

The irrecoverable debt of registered indigent consumers may be written-off on an annual basis by Council.

The abovementioned applicable actions are those as contained in the approved Credit Control and Debt Collection Policy of Stellenbosch Municipality.

2. Bad Debt Recovered

Bad debt recovered after having been written-off will be treated in terms of the Municipality's Accounting Policy.

The approval for the write-off of any debt does not mean that actions to recover the debt will be terminated. Conditionally, further actions may be instituted, depending on the costs involved. Should the debt be recovered, it will accordingly be recorded in the financial records of Stellenbosch Municipality.

3. Thresholds for writing-off of debt

3.1 The writing-off of debt per individual case may be considered as follows:

(i) Above forty thousand rand (R40 000) will be effected after Council approval.

(ii) Amounting to forty thousand rand (R40 000) and below may be effected after motivation to and approval by the Chief Financial Officer (CFO) or his/her delegate.

(iii) Amounting to twenty-five thousand rand (R25 000) and below may be effected after motivation to and approval by the Senior Manager: Revenue and Expenditure.

(iv) Amounting to fifteen thousand rand (R15 000) and below may be effected after motivation to and approval by the Manager Revenue.

3.2 The writing-off of any interest (or part thereof) component of debt, providing that the debt excluding the interest component, is paid in full, may be considered as follows:

(i) Above two hundred thousand rand (R200 000) will be effected after Council approval.

(ii) Amounting to two hundred thousand rand (R200 000) and below may be effected after motivation to and approval by the Chief Financial Officer (CFO).

(iii) Amounting to ten thousand rand (R10 000) and below may be effected after motivation to and approval by the Senior Manager Revenue and Expenditure or Manager Revenue.

4. Provision for irrecoverable debt

Provision for bad/irrecoverable debt will be dealt with in terms of the Municipality's Accounting Policy.

5. Rescission of Judgments

Stellenbosch Municipality will consider applications for the consent to rescission of judgments, obtained by the Stellenbosch Municipality for the recovering of debt, provided that the following conditions are applicable:

5.1 All outstanding debt accrued on the affected account of said property have been settled in full, and

5.2 A period of at least five years has lapsed since the date of the applicable judgment, in the case where the Stellenbosch Municipality has written off any debt.

6. Contact of Responsible Office

The contact details for Irrecoverable Debt enquiries:

E-mail Address: enquiries.navrae@stellenbosch.gov.za

Telephone Numbers: See Municipal Account for relevant telephone numbers

Postal Address: PO Box 17, Stellenbosch, 7601

Any Municipal Office in the jurisdiction of Stellenbosch Municipality

7 Short Title

This Policy is the Irrecoverable Debt Policy of the Stellenbosch Municipality.

APPENDIX 9

STELLENBOSCH MUNICIPALITY

TARIFF POLICY

2025/2026

STELLENBOSCH MUNICIPALITY

TARIFF POLICY

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PREAMBLE

In accordance with Section 74 of the Local Government Municipal Systems Act, 2000 (Act 32 of 2000), Stellenbosch Municipal Council must adopt and implement a tariff policy on the levying of tariffs for municipal services which complies with the provisions of the said Act and with any other applicable legislation.

Tariffs represent the charges levied by Council on consumers for the utilization of services provided by the Municipality and rates on properties. Tariffs will be calculated in various ways, dependent upon the nature of the service being provided.

In furtherance of reusable energy, Council may consider tariffs pertinent to the purchase of surplus energy from consumers.

1. OBJECTIVE

The objective of this Tariff Policy is to ensure the following:

(a) Tariffs must conform to acceptable policy principles;

(b) Municipal services must be sustainable;

(c) Tariffs must comply with the applicable legislation; and

(d) Tariffs should take indigent consumers into consideration.

2. LEGAL FRAMEWORK

The following legislation is applicable for the determination of tariffs for municipal services delivered or for the purchase of surplus energy:

The Constitution of the Republic of South Africa, 1996 (Act 108 of 1996)

Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003)

Local Government: Municipal Systems Act, 2000 (Act 32 of 2000)

Water Services Act, 1997 (Act 108 of 1997)

Electricity Regulation Act, 2006 (Act 4 of 2006)

Local Government: Municipal Property Rates Act, 2004 (Act 6 of 2004)

3. TARIFF PRINCIPLES

The following principles will apply in the Stellenbosch Municipal Area of jurisdiction (WC024):

(a) Users of municipal services are treated equitably in the application of tariffs;

(b) The amount individual users pay for services are generally in proportion to their use of that service;

(c) Indigent or Poor households (as per the Indigent Policy of Stellenbosch Municipality) have access to basic services through:

  (i) Special or lifeline tariffs for low levels of use or consumption of services or for basic levels of service; or

  (ii) Any other direct or indirect method of subsidisation of tariffs for poor households.

(d) Tariffs reflect the costs reasonably associated with rendering the service, including capital, operating, maintenance, administration, replacement costs and interest charges;

(e) Tariffs are set at levels that facilitate the financial sustainability of the service, taking into account subsidisation from sources other than the service concerned.

A service is financially sustainable when it is provided in a manner that would ensure its financing from internal and external sources is sufficient to cover the costs;

(i) of the initial capital expenditure required,

(ii) for operating the service, and

(iii) for maintaining, repairing, and replacing the physical assets used in its provision;

(f) Provision may be made in appropriate circumstances for a surcharge or a discount on the tariff for a service;

(g) Provision may be made for the promotion of local economic development through special tariffs for commercial and industrial users;

(h) The economical, efficient, and effective use of resources, the recycling of waste and other appropriate environmental objectives is encouraged;

(i) The extent of subsidisation of tariffs for indigent/poor households and other categories of users are fully disclosed; and

(j) The safeguarding of the integrity of the electrical distribution network and the continued economic viability for the purchasing of surplus energy from consumers.

It is further stated that tariffs, rates, and the employment of resources, in general, take into account the Council's Integrated Development Plan (IDP) principles and goals.

4. CLASSIFICATION OF SERVICES

Traditionally, municipal services have been classified into five groups based on how they are financed. The five groups are as follows:

(a)	Trading services	Water and Electricity Services These services may generate a surplus which will be used to subsidize community services other than economical services.
(b)	Economical services	Refuse Removal and Sewerage Services These services' charges must cover the cost of providing the services, i.e. it must at least break even. In the event of the latter not being possible within a period, the shortfall will be financed from the Municipal Property Rates revenue.
(c)	Rates Services	The revenue from Municipal Property Rates is utilized for Rates related services or the shortfall on Economical services.
(d)	Housing Services	Housing Schemes These services are ring-fenced in the Housing Development Fund and the net operating balance is set off as a contribution to/from the Housing Development Fund.
(e)	Sundry Services	Various Services All Services not defined in paragraphs (a) to (d) above. These services' charges may cover the cost of providing the services, i.e. it should at least break even

5. CALCULATION OF TARIFFS FOR MAJOR SERVICES

5.1 Water Tariffs

Although a fairly large proportion of the water needs is supplied from own sources, water is also purchased from external suppliers, such as the City of Cape Town. The increase in water tariffs is largely influenced by the changes in the Consumer Price Index (CPI), the purchase price of water and the need for financing bulk water infrastructure expansion.

Water is bought at a one-part tariff expressed in Rand per kilolitre. In order to manage consumption, an inclining block rate tariff structure is applied in the Stellenbosch Municipal area of jurisdiction.

The first block rate for domestic consumers represents the Lifeline volume in kilolitres (kl) per month (considered to be the lowest sustainable water volume per household), which is supplied at a rate targeted to be below cost. Losses incurred in this tariff category may be recovered by contributions from the higher tariff categories, conforming to the principle of cross-subsidisation.

Tariff structures for water supply are applied in the form of a sliding scale or a flat tariff in the area of jurisdiction of Stellenbosch Municipality. This is reflected in the Tariff Schedule approved by Council.

The specific sliding scale(s) linked to each consumer group, or the service charge types and the applicable tariffs, including any specific tariffs that would be applicable when Council adopts water restriction strategies, are reflected in the Water Tariff Schedule as approved by Council.

The following table illustrates the principals for tariff charges applied to various consumers or the specialised water service charge types for water consumption in the Stellenbosch Municipal Area:

(a) Domestic:

Includes residential erven, Sectional Title Units, as well as residential erven managed by legal entities, each being served by an individually metered water connection.

(b) Domestic Cluster:

Refers to a cluster (block of flats) served by a single water connection.

(c) MASO:

A MASO tariff for the affected parties will be applied.

(d) Bulk Users:

A sliding scale tariff will be applied on water consumption for irrigation of sports grounds of schools, irrigation of Council property by sports clubs, as well as irrigation of parks and other grounds or properties serviced by Council's Parks and Recreation Department.

(e) Business, Commercial and Industrial:

A single tariff for all business, commercial and industrial consumers will apply.

(f) All other consumers and Miscellaneous cases:

A single tariff for all other consumers and miscellaneous cases including schools, sport bodies, charity organizations and churches or any other user as determined by the relevant Director, may apply.

(g) Leakages:

Different tariffs may apply to Municipal, Domestic, Business, Commercial or Industrial consumers.

(h) Basic Charge:

A Basic (a fixed monthly) charge will be applied to each domestic consumer, a domestic cluster consumer and all other non-domestic consumers, irrespective whether a gated/non-gated development is supplied via a bulk meter.

The Basic charge will be applied to Indigent Households as per the Indigent Policy of the Municipality.

(i) Availability Fee:

An availability fee may be charged on properties not connected to the water network, should it be available. This fee aims to recoup capital and maintenance costs of networks as well as certain fixed administrative costs in respect of such properties. The applicability of such fee shall be determined by the relevant directorate.

5.2 Electricity Tariffs

In addition to general cost factors, the following is taken into account when determining a tariff structure for electricity:

(i) Electricity is primarily supplied by Eskom and distributed by the Municipality.

(ii) Minimum standards for distribution are determined nationally and must be adhered to in order to conform to both safety and continuity of supply norms.

(iii) Due to the fact that a large part of the operating expenditure consists of bulk electricity purchases, tariff structures and levels are very sensitive to any change in the cost of supply by Eskom.

(iv) Electricity is supplied under a distribution license, granted by the National Electricity Regulator of South Africa (NERSA) for a specific area of jurisdiction. All tariff structures and tariffs must be approved by NERSA prior to application thereof by a distributor on an annual basis.

Electricity is distributed by Stellenbosch Municipality in the areas of Stellenbosch, Johannesdal, Pniel and Franschhoek.

Eskom distributes electricity in the areas of Jamestown, Raithby, Kylemore, Klapmuts and the rural areas. In these areas, the distribution is managed, operated, and controlled by the applicable service provider.

Export of surplus energy from an approved and certified consumer to the Municipality's distribution network shall be subject to special and specific agreements embracing in broad terms the operational and financial imperatives for a sustainable and economically viable alliance.

In order to manage consumption, inclining block rate tariff structures are applied in the Stellenbosch Municipal areas of distribution, or any part or area incorporated where due course was followed. In these areas, different tariff structures may be implemented for consumers using renewable energy for own use and/or where the export of surplus energy is approved under the proviso of specific conditions, limits on energy export and reimbursement of exported energy.

Additional fees may be levied on consumers for which maximum demand charges are in effect and who have exceeded specific limits.

The specific inclining block rate(s), any other charges linked to the tariff structure and the applicable tariffs are reflected in the Electricity Tariff Schedule as approved by Council.

The following table illustrates the principals for tariff charges applied to various consumers or the service charge types for electricity consumption or export in the Stellenbosch Municipal Area:

(a) Domestic Lifeline (PP):

Domestic Lifeline Tariffs will apply to prepaid Indigent consumers in order to promote the affordability of the service. A fixed monthly charge will not be applied to this category of consumers.

(b) Domestic Regular:

Domestic Regular tariffs will apply, in various service charge types, to other domestic consumers other than Indigent consumers on either conventional or prepaid metering systems. A fixed monthly charge may be applied to this category of consumers.

(c) Commercial Lifeline Low energy rate:

A Commercial Lifeline energy rate tariff will apply in respect of prepaid commercial low consumers. A fixed monthly charge will not be applied to this category of consumers.

(d) Commercial Low energy rate:

Commercial Low energy rate tariffs will apply, in various service charge types, in respect of conventional and prepaid commercial low consumers. A fixed monthly charge will be applied to this category of consumers.

(e) Commercial Regular energy rate:

Commercial Regular energy rate tariffs will apply, in various service charge types, in respect of conventional and prepaid commercial regular consumers. A fixed monthly charge is applied to this category of consumers.

(f) Agricultural energy rate:

Agricultural energy rate tariffs will apply, in various service charge types, in respect of agricultural use. A fixed monthly charge is applied to this category of consumers.

(g) Industrial energy rate:

Industrial energy rate tariffs as well as various types of energy demand tariffs will apply, in various service charge types, in respect of Industrial use. A fixed monthly charge is applied to this category of consumers.

(h) Municipal energy rate:

Municipal energy rate tariffs will apply, in various service charge types, for municipal consumption for street and traffic lights and for municipal buildings. A fixed monthly charge will not be applied to this category of consumers.

(i) Non-profit Organisations (NPO) energy rate:

Non-profit organisation's tariffs will apply, in various service charge types, to Non-profit Organisations in order to promote the affordability of the service for Non-profit Organisations. A monthly fixed charge will not be applied for this category of consumers.

(j) Sport Organisations energy rate:

Sport energy rate tariffs will apply, and a Maximum Demand Charge may apply on sports fields as per approved contracts being classified as either Low Consumers or High Consumers. A fixed monthly charge will not be applied to this category of consumers.

(k) Time-of-Use energy rate:

Different fixed monthly tariffs as well as various types of energy demand tariffs will apply during the low demand and the high demand tariff periods in respect of low and medium voltage consumers. For the purpose of these tariffs the low demand period shall be defined as being the summer period and the high demand period as the winter period.

(l) Availability fee:

An availability fee may be charged to properties not connected to the electricity network, where it is available. This fee aims to recoup capital and maintenance costs of networks as well as certain fixed administrative costs. The applicability of such fee shall be determined by the relevant directorate.

5.3 Refuse (Solid Waste) Removal Tariffs

The specific services rendered, any other charges linked to the service and the applicable tariffs are reflected in the Solid Waste Tariff Schedule as approved by Council.

(a) Residential properties:

Residential refuse (solid waste) will be removed once a week. Households are allowed 3 standard refuse bags or one “Otto”-type container per week.

Refuse removal tariffs are based on a flat rate per household.

A specific tariff for Indigent consumers in respect of single residential properties will apply as per the approved Solid Waste Tariff Schedule.

(b) Business and industries:

Business and industry refuse (solid waste) are removed by means of “Otto”-type or bulk containers. Each container (size in volume) is accepted as a refuse unit at a specific tariff and number of removals per week.

(c) Availability Fee:

An availability fee may be charged to vacant properties, businesses, flats, and developments not permanently using the municipal collection services. The applicability of such fee shall be determined by the relevant directorate.

5.4 Sewerage Tariffs

Tariff structures for sewerage are applied uniformly in the area of jurisdiction of Stellenbosch Municipality.

The tariff structures for specific services rendered, any other charges linked to the service and the applicable tariffs are reflected in the Sewerage Tariff Schedule as approved by Council.

(a) Residential properties:

A tariff structure utilizing plot sizes is applied to allocate the sewerage costs to a specific property.

(b) Business and industries:

A tariff structure utilizing plot sizes, as well as floor areas per usage is applied to allocate the sewerage costs to a specific property.

The removal of industrial effluent is charged at a cost as per the applicable tariffs.

(c) Septic Tanks:

The clearance of septic tanks is charged per 5 000 litre or part thereof.

(d) Availability Fee:

An availability fee based upon a tariff structure utilizing plot sizes may apply to all vacant properties. The applicability of such fee shall be determined by the relevant directorate.

6. CALCULATION OF OTHER TARIFFS

6.1 Sundry Tariffs

(a) Tariff Structure:

(i) The tariff structure as reflected in the Sundry Tariffs Tariff Schedule as annually approved by Council will be used to determine regulatory community and subsidized services.

(b) Method of calculation:

(i) Existing tariffs will be revised annually, for application during the next financial year, by adjusting the tariff that applied during the current financial year by a percentage (suitable rounding will be applied) considering the recovery of increased costs or to compensate for any cost reductions where appropriate.

(ii) New tariffs will be calculated based on the estimated actual cost where appropriate or to recover some costs depending on the type of community service.

(c) Building Clause references:

(i) Obligations pertaining to Building Clauses as per the development agreements or contracts will be dealt with according to the contract obligations.

6.2 Rates Tariffs

The Stellenbosch Municipality's Rates Policy describes the process for imposing property rates for the various categories of owners and properties.

The tariff structures for the applicable categories and the applicable provisions for relief measures are reflected in the Property Rates Tariff Schedule and Rates Policy as annually approved by Council.

7. CONTACT OF RESPONSIBLE OFFICE

The contact details for Tariff related enquiries:

E-mail Address: enquiries.navrae@stellenbosch.gov.za

Telephone Numbers: See Municipal Account for relevant telephone numbers

Postal Address: PO Box 17, Stellenbosch, 7601

Any Municipal Office in the jurisdiction of Stellenbosch Municipality

8 SHORT TITLE

This policy is the Tariff Policy of the Stellenbosch Municipality.

APPENDIX 10

STELLENBOSCH MUNICIPALITY

SPECIAL RATING AREA POLICY

2025/2026

STELLENBOSCH MUNICIPALITY

SPECIAL RATING AREA POLICY

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1. DEFINITIONS

In this Policy, words or expressions shall bear the meaning assigned to them and, unless context otherwise indicates: –

"additional rate" means an additional rate contemplated in sections 19(1)(d) and 22(1)(b) of the Property Rates Act and in section 12(2) of the By-Law;

"applicant" means any owner who makes an application for the determination of a special rating area in accordance with provisions of Chapter 1 of the By-Law, or if a management body is established in terms of section 10 of the By-Law, any reference to **"the Applicant"** means the management body;

"By-Law" means the Stellenbosch Municipality's Special Rating Area (SRA) By-Law;

"CFO" means the Chief Financial Officer of Stellenbosch Municipality, or his or her nominee;

"Council" means Council of Stellenbosch Municipality;

"implementation plan" means an Implementation Plan as contemplated in section 6 of the By-Law;

"majority" means the majority of properties represented by the members of the local community in the proposed special rating area who will be liable for paying the additional rate;

"management body" means the management body of a special rating area to be established in accordance with the provision of section 10 of the By-Law;

"motivation report" means a motivation report as contemplated in section 6 of the By-Law;

"**the Municipality**" means Stellenbosch Municipality (WC024),

"owner" has the meaning assigned to it in section 1 of the Property Rates Act;

"Policy" means the policy for the determination of special rating areas and will be referred to as this Policy;

"Property Rates Act" means the Local Government: Municipal Property Rates Act, 2004 (Act No.6 of 2004);

"rateable property" has the meaning assigned to it in section 1 of the Property Rates Act;

"special rating area" means a special rating area approved by the Council in accordance with the provisions of section 22 of the Property Rates Act and section 8 of the By-Law.

2. INTRODUCTION

2.1. This policy for the establishing of special rating areas must be read together with the Local Government: Municipal Property Rates Act, 2004 (Act 6 of 2004) and the Municipality's Special Rating Area (SRA) By-law, as in force from time to time.

2.2. This policy is strictly applicable to Special Rating Areas that have been established in terms of sub-sections 22(1) to 22(4) of the Property Rates Act. Therefore, this policy does not deal or apply to internal municipal service districts as envisaged in section 85 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) and in sub-section 22(5) of the Property Rates Act.

2.3. All words and phrases defined in the Property Rates Act and the By-Law have the same meaning in this Policy.

2.4. In the event of any conflict between the provisions of the By-Law and the provisions of this Policy, the By-Law prevails.

2.5. This Policy needs to be read together with the Municipality's Rates Policy.

3. AIM OF THE POLICY

This Policy aims to –

3.1. Set out Council's position on special rating areas and the factors that will influence Council's decision whether or not to institute a particular Special Rating Area.

3.2. Provide guidance to members of the local community and to decision-makers within the Municipality in relation to the establishment of special rating areas; and

3.3. Strike an appropriate balance between facilitating self-funded community initiatives that aim to improve and/or upgrade neighbourhoods by –

(a) making use of Council resources and structures; or

(b) making use of a Non-Profit (previously known as a Section 21) company structure (refer paragraph 8.1.5 of this Policy); and to

(c) ensure commitment to good, fair and transparent governance by the managing body, by implementing a transparent process when appointing service providers to improve and/or upgrade the special rating area in the public areas and ensuring that these improved and/or upgraded services are not provided on private properties.

4. POLICY STATEMENT

4.1. The special rating area model is aimed at preventing the degeneration of towns and the consequential urban decay, and facilitating their upliftment, economic growth and sustainable development.

4.2. The purposes of a special rating area are to –

(a) enhance and supplement the municipal services provided by Stellenbosch Municipality;

(b) facilitate investment in the special rating area;

(c) facilitate a cooperative approach between Stellenbosch Municipality and the private sector in the provision of municipal services;

(d) halt the degeneration and facilitate the upliftment of distressed business and mixed-use areas; and

(e) promote economic growth and sustainable development and in this way, assist the Council in the fulfilment of its objects and developmental duties as set out in its Integrated Development Plan ("IDP").

4.3. Stellenbosch Municipality regards special rating areas as a potential tool for allowing it to fulfil its constitutional and statutory obligations to promote;

(a) social and economic development; and

(b) a safe and healthy environment in a way which balances the guiding principles underlying its Rates Policy.

4.4. Special rating areas allow property owners within an explicitly defined geographical area to improve and upgrade their area by means of a property rate in addition to the standard property rate.

4.5. Special Rating Areas do not give property owners or the management structures of the Special Ratings Area the right to infringe on any of the constitutional rights as enshrined in the Bill of Rights, Chapter Two of the Constitution of South Africa, 1996 (Act 108 of 1996) of any juristic or natural person in any way. Specifically, the right to freedom of movement and residence of any juristic or natural person referred to in Section 21 of the Constitution of South Africa must be guaranteed by the Special Rating Area as a pre-requisite for approval by the municipality.

5. FACTORS CONSIDERED WHEN DETERMINING A SPECIAL RATING AREA

The Council will consider instituting a special rating area where the requirements of Section 22 of the Property Rates Act are complied with, including that –

5.1. the purpose of the special rating area is to allow an additional rate to be levied on property in the defined area to raise funds for improving or upgrading the area;

5.2. the special rating area will not be used to reinforce existing inequities in the development of the Stellenbosch Municipality's (WCO24) area of jurisdiction;

5.3. the determination of the special rating area is consistent with Stellenbosch Municipality's IDP;

5.4. residential special rating area refers to an area in which more than 40% (forty percent) of the rates based municipal valuation consists of Residential Property as defined in the Rates policy.

5.5. any residential special rating area must comply fully with the provision of the By-Law, save that, with reference to the majority support the applicant must provide written proof to the Council that the majority within the boundary of the proposed special rating area is not less than 60% (sixty percent) in number of such properties, have approved the formation of the special rating area. Subject to paragraph 6.3, municipal-owned properties will be excluded from such voting procedures.

5.6. for all other special rating areas, the majority of properties of the local community who will be liable for paying any additional rate in the proposed special rating area, other than residential special rating areas, have consented to its establishment. Subject to paragraph 6.3, municipal-owned properties will be excluded from such voting procedures.

5.7. the procedural requirements of Section 22 of the Property Rates Act as well as the By-Law and this Policy are complied with, which include the community consultation requirement as determined by the Municipality's Chief Financial Officer (CFO);

5.8. the proposed improvement or upgrade has been clearly and fully defined;

5.9. the proposed improvement or upgrade can be clearly and logically linked to a geographical area, the boundaries of which must be clearly determined;

5.10. there is evidence that it will be financially viable to use a special rating area to raise funds for the proposed improvement or upgrade;

5.11. Stellenbosch Municipality is satisfied with the institutional arrangements proposed in respect of the special rating area; and

5.12. Ultimately, the decision whether or not to determine a special rating area rests with the Council in its sole discretion.

6. APPLICABILITY OF STELLENBOSCH MUNICIPALITY'S RATES POLICY AND OTHER POLICIES

6.1. When Stellenbosch Municipality grants any measure of relief:

a) of the type Rebate and as identified by the codes in the table in paragraph 18.2 of the Rates Policy excluding, the "Exceptional General Valuation Rates Increases" (EGVI) and the "NONE" Codes in terms of the Rates Policy, or;

b) of the type Exclusion as per the MPRA subsections 17(1)(a), (aA), (e), f), (g), and (i) that describes relief measures based upon impermissible rates, or;

c) to registered indigents in terms of the Indigent Policy, then;

The relevant property owner will be granted a full (100%) discount in relation to the additional special rating area rate.

6.2. The granting of the above discount as per paragraph 6.1 will however not in any way modify the voting rights in relation to said property as described in paragraphs 5.5 and 5.6.

6.3. Subject to paragraph 6.4, municipal-owned properties will be exempted from the additional special rating area rates and will not participate during any voting procedures as described in paragraphs 5.5 and 5.6.

6.4. The occupants of municipal-owned properties which are leased in terms of a lease agreement and who are liable for the payment of rates, or the occupants of those properties which are allocated to beneficiaries but not yet transferred and who are liable for the payment of rates, will be liable for the additional special rating area rates and will retain the voting rights as described in paragraphs 5.5 and 5.6.

7. PROCESS

This Policy sets out –

(a) the institutional arrangements for special rating areas (paragraph 8 of this Policy)

(b) the establishment requirements which must be followed (paragraph 9 of this Policy);

(c) the information which needs to be submitted to Stellenbosch Municipality in order to motivate a request for determination of a special rating area (paragraph 10 of this Policy);

(d) the annual requirements which must be followed (paragraph 11 of this Policy);

(e) the amendments and/or extension of term for a special rating area (paragraph 12 of this Policy);

(f) the dissolution requirements which must be followed (paragraph 13 of this Policy)

(g) financial arrangements (refer paragraph 14 of this Policy).

8. INSTITUTIONAL ARRANGEMENTS

Section 22 of the Property Rates Act is not prescriptive as to the structural arrangements which need to be put in place to administer a special rating area. The structural arrangement that will be considered by the municipality is the following:

8.1. Administration by a Non-Profit Company

8.1.1. Stellenbosch Municipality will require the ratepayers within the special rating area to establish and participate in an appropriate structure to carry out planning, contracting, financial control and administrative functions within the special rating area.

8.1.2. This does not entail ratepayers setting the additional rate, which under law can only be done by Stellenbosch Municipality (paragraph 14 of this Policy).

8.1.3. This places funds collected by government in the hands of the private sector, thus the requirements set out in this Policy must be met.

8.1.4. The functions of the Non-Profit Company would include:

(a) Determining the funding required each year (refer paragraph 14.2 of this Policy);

(b) Appointing contractors or service providers to effect the improvement/s or upgrade/s;

(c) Receiving the additional rate collected by Stellenbosch Municipality and expending the funds in accordance with the approved Business Plan.

8.1.5. Structural requirements of the Non-Profit company:

(a) Before Stellenbosch Municipality will consider allowing ratepayers in a special rating area to carry out administrative and other functions in relation to the area, the Steering Committee must establish a Non-Profit company (company not for gain) as per the Companies Act, Act 71 of 2008 (as amended or replaced) ("the Companies Act") for that purpose. The provisions of the Companies Act must be complied with, particularly those relating to non-profit companies (which effectively replaced Section 21 companies as per the old Companies Act, Act 61 of 1973), subject to the transitional provisions contained therein;

(b) The founding documentation ("the Memorandum of Incorporation") in relation to the structure established by ratepayers (this is equivalent to the Memorandum and Articles of Association, as per the old Companies Act, Act 61 of 1973), must be as per the prescribed format determined by the CFO;

(c) The Non-Profit company must be managed under the Companies Act, and also comply with any other legislation as a result of the financial connections to Council; and

(d) The Non-Profit company must give a written notice by the most effective manner to all the property owners within the special rating area of the intention to hold an Annual General Meeting (AGM) on the date stated in the notice;

(e) A Special General Meeting ("SGM") must be called within 6 months of the establishment of the Non-Profit Company. The purpose of the SGM is to:

(i) Accept new members;

(ii) Appoint directors;

(iii) Amend the Memorandum of Incorporation if required; and

(iv) Approve the following year's Budget and Implementation Plan (refer paragraph 14.2 of this Policy).

9. APPLICATION FOR THE ESTABLISHMENT OF A SPECIAL RATING AREA

9.1. The process for establishing special rating areas as set out in Chapter 1 of the By-Law must be followed.

9.2. The special rating area application must be submitted by end of September of the financial year preceding the establishment of the special rating area.

9.3. Further to section 6.2 of the By-Law the applicant must hold another public meeting within 30 days after submitting the application to confirm that it was lodged and to discuss details with the community.

10. MOTIVATING A SPECIAL RATING AREA

The Motivation Documentation must comprise of the following:

10.1. Business Plan –

The Business Plan must clearly define and indicate all the required improvements or upgrades and must contain -

10.1.1. Introduction;

(a) an executive summary of the improvement or upgrade proposed for the special rating area as set out in the Implementation Plan;

(b) An explanation of how the proposed improvement or upgrade is linked to the geographical area of the proposed special rating area;

(c) An explanation of why the proposed special rating area will not reinforce existing inequities in the development of Stellenbosch Municipality;

(d) An explanation of how the special rating area, if instituted, will be consistent with Stellenbosch Municipality's IDP as per the Service Departments' Business Plans;

(e) An explanation of the institutional arrangements proposed in relation to the special rating area.

10.1.2. Vision;

10.1.3. Mission;

10.1.4. Goal;

10.1.5. A diagram clearly indicating the boundaries of the proposed special rating area;

10.1.6. Management;

(a) Administrative policies of the Non-Profit company;

(b) Proposed management structure:

- Composition of the management body including allocation of portfolios and;
- Operational Arrangements

10.1.7. Services;

Service providers must be appointed as per paragraph 3.3(c) and 10.1.1(d) of this Policy.

10.1.8. Financial Impact;

(a) Provide details regarding the calculation of the cent-in-the-rand and as acted on the municipal valuation value of each property;

(b) Provide details of criteria to qualify for exemption of additional rate;

10.1.9. A list of all rateable properties within the proposed special rating area, contact details of owners and the value of each property as set out in the Council's municipal valuation roll.

Differentiation between categories of properties, as provided for in Section 8 of the Property Rates Act and used in the valuation roll or the grouping of such categories, may be considered;

10.1.10. Proof of the consent of the majority of the local community as per paragraph 5.5, or 5.6 of this Policy, in the proposed special rating area who will be liable for paying the additional rate;

10.1.11. Proof of the notice of the public meeting or meetings contemplated in the By-Law;

10.1.12. Minutes of the public meeting or meetings; and

10.1.13. Compilation date.

10.2. Implementation Plan

The Implementation Plan is a schedule of goals to implement improvements or upgrades as per the motivation report and must at least address the following:

10.2.1 Milestones;

10.2.2 Tasks per milestone;

10.2.3 Start and finish date per task;

10.2.4 Assign responsibility per goal, milestone & task; and

10.2.5 Performance indicators per milestone.

10.3. Budget Plan

The Budget Plan for the proposed improvements or upgrades must at least address the following:

10.3.1 a budget line item should be set for each milestone or task and grouped in such a way that there is a clear indication how the Implementation Plan is financially structured;

10.3.2 an annual budget per line item commencing on 01 July of the first year and ending on 30 June of the last year of the term; and

10.3.3 a budget split for the provision of improvements or upgrades between the different categories of properties.

11. ANNUAL REQUIREMENTS

11.1. Confirm property data base (Register of properties and owners in the special rating area);

11.2. Submit an audited financial Statement and Trail Balance as approved/accepted at a SGM called for that purpose and

11.3. Submit an annual budget and an Implementation Plan as approved at the Annual General Meeting (AGM) by 31 January (refer paragraph 14.2 of this Policy).

12. AMENDMENT AND/OR EXTENSION OF TERM

In the event that a special rating area seeks to extend the term over which it will operate or amend the goals as per its Implementation Plan, then the procedures set out in Chapter 3 of the By-Law must be followed and submitted by the end of October.

13. DISSOLUTION

The special rating area may be cancelled by resolution of the Council, subject to the provision of section 16 of the By-Law.

14. FINANCIAL CONTROL

14.1. As stated in the By-Law, the amount of any additional rate levied in a special rating area is determined by the Council. The additional rate as imposed by the Council, is debt owing to Stellenbosch Municipality and is payable and collected in the same manner as other property rates imposed by the Council.

14.2. The management structure must recommend the annual budget amount of the additional rate to the Stellenbosch Municipality by 31 January, with appropriate motivation including an Implementation Plan and a Budget Plan for the next financial year, and the Council will consider the recommendation during its budgeting process.

14.3. Before Stellenbosch Municipality will pay over any additional rate collected to the management structure, the management structure and Stellenbosch Municipality must have concluded a written finance agreement regulating, amongst other things;

(a) the mechanisms and manner of payment;

(b) how the additional rate is to be held by the management structure;

(c) any parameters relating to expenditure; and

(d) any obligations on the management structure to take out and maintain appropriate insurance.

14.4. The financial year of the Municipality shall be deterministic and shall be applied to the Budget plan and all financial transactions.

15. COMMENCEMENT AND IMPLEMENTATION

15.1. Implementation of this Policy will commence on 01 July 2025.

15.2. Where Stellenbosch Municipality is legally empowered to do so, requirements set out in this Policy may be imposed as conditions attached to the determination of a special rating area.

15.3. This Policy and its implementation will be reviewed annually.

16. COST

Stellenbosch Municipality shall not be liable for any costs incurred by ratepayers within the relevant proposed special rating area in respect of the implementation of the steps set out in this Policy and in the By-Law.

17. CONTACT OF RESPONSIBLE OFFICE

The contact details for Special Rating Area enquiries:

E-mail Address: henry.mitchell@stellenbosch.gov.za

Telephone Numbers: 021 808 8105

Postal Address: PO Box 17, Stellenbosch, 7601

Any Municipal Office in the jurisdiction of Stellenbosch Municipality

18. SHORT TITLE

This policy is the Special Rating Area Policy of the Stellenbosch Municipality.

APPENDIX 11

STELLENBOSCH MUNICIPALITY

CREDIT CONTROL AND DEBT COLLECTION BY-LAW

Effective from 01 July 2025

2025/2026

PREAMBLE

To give effect to the Municipality's Credit Control and Debt Collection Policy and/or

to regulate its implementation and enforcement in the Stellenbosch Municipal Area (WC024) in terms of section 156(2) of the Constitution of the Republic of South Africa (Act 108 of 1996) and sections 96 and 98 of the Municipal Systems Act (Act 32 of 2000);

to provide for the collection of all monies due and payable to the Municipality; and

to provide for matters incidental thereto.

STELLENBOSCH MUNICIPALITY

CREDIT CONTROL AND DEBT COLLECTION BY-LAW

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1. Definitions

(1) In this By-law, any word or expression to which a meaning has been assigned in the Local Government: Municipal Systems Act, 32 of 2000, has that meaning, unless the context, indicates otherwise-

"account" means a municipal account rendered specifying an amount or amounts payable for assessment rates, metered services, municipal charges, levies, fees, fines, taxes or any other amount or amounts payable arising from any other liability or obligation due to the Municipality;

"arrangement" means a written agreement entered into between the Council and the debtor in terms of which specific repayment parameters are agreed to;

"arrears" means any amount due and payable to the Municipality and not paid by the due date;

"Council" means the Municipal Council of Stellenbosch Municipality as referred to in section 157 of the Constitution;

"**Credit Control and Debt Collection Policy**" means the Credit Control and Debt Collection Policy adopted by the Council in terms of Section 96 of the Local Government: Municipal Systems Act, 32 of 2000;

"customer" means any occupier of any premises to which the Municipality has agreed to supply or is actually supplying services, or if no occupier can be identified or located, the owner of the premises and includes any debtor of the Municipality;

"day/days" means calendar days, inclusive of Saturdays, Sundays and public holidays;

"debtor" means any person owing money to the Municipality;

"due date" in relation to-

(a) *When paying an annual account, that account shall be paid and received by the Municipality in full not later than the date as specified on the account*; and

(b) *when paying a monthly account, that account shall be paid and received by the Municipality in full not later than the date as specified on the account*.

Should such day fall on a Saturday, Sunday, or public holiday the due date shall be the next working day.

"Electricity By-law" means the Stellenbosch Municipality: Electricity Supply By-law as promulgated in the *Provincial Gazette*;

"estimated consumption" means the deemed consumption of a customer, that was not measured for the specific period, but estimated by taking into account factors that are considered relevant by the Municipality and which may include consumption data for a specific time in its possession and where applicable, having made due allowance where possible for seasonal or other variations which may affect consumption;

"immovable property" includes-

(a) an undivided share in immovable property, and

(b) any right in immovable property.

"Indigent Policy" means the Indigent Policy adopted by the Council of the Municipality;

"Irrecoverable Debt Policy" means the Irrecoverable Debt Policy adopted by the Council of the Municipality;

"**interest"** means a charge levied on all arrear monies as stipulated in the Municipality's Credit Control and Debt Collection Policy;

"month" means a calendar month;

"monthly average consumption" means the monthly average consumption in respect of that property calculated on the basis of consumption over the preceding twelve months taking seasonal variances and exceptional circumstances into consideration;

"Municipality" means Stellenbosch Municipality (WC024);

"Municipal Manager" means the person appointed as such in terms of section 54A of the Local Government: Municipal Systems Act, 32 of 2000;

"**municipal pay point"** means those payment facilities set out in the Credit Control and Debt Collection Policy;

"municipal service" means a "municipal service" as defined in the Systems Act;

"occupier" means any person who occupies any premises or part thereof without regard to the title under which the person occupies, and includes -

(a) any person in actual occupation of said premises;

(b) any person legally entitled to occupy said premises;

(c) in the case of said premises being subdivided and let to lodgers or various tenants, the person receiving the rent payable by such lodgers or tenants whether on the person's own account or as agent for any person entitled thereto or interested therein;

(d) any person having the charge or management of said premises, and includes the agent of any such person when the person is absent from the Republic of South Africa or his or her whereabouts are unknown; or

(e) the owner of said premises.

"official" means an "official" as defined in section 1 of the Local Government: Municipal Finance Management Act, 56 of 2003;

"owner" means:

(a) a person in whom the legal title to a premises is vested;

(b) in a case where the person in whom the legal title is vested is insolvent or dead, or is under any form of legal disability whatsoever, the person in whom the administration of and control of such premises is vested as curator, trustee, assignee, executor, administrator, judicial manager, liquidator or other legal representative, as the case may be;

(c) in the case where the Municipality is unable to determine the identity of the person in whom the legal title is vested, the person who is entitled to the benefit of such premises or a building thereon;

(d) in the case of premises for which a Municipal lease has been entered into, whether the lease is registered or not, the lessee thereof;

(e) the occupier of immovable property occupied under a service servitude or right analogous thereto

(f) in relation to -

(i) a piece of land delineated on a sectional plan registered in terms of the Sectional Titles Act, 1986, and without restricting the above, the developer or the body corporate in respect of the common property; or

(ii) a section or unit as defined in the Sectional Titles Act, the person in whose name such section or unit is registered under a sectional title deed and includes the lawfully appointed agent of such a person;

(iii) a right as contemplated in section 25 or 27 of the Sectional Titles Act, the holder of such right.

(g) any legal person including, but not limited to -

(i) a company registered in terms of the Companies Act, 71 of 2008 noting the transitional arrangements as per Schedule 5 of said Act, Trust *inter vivos*, Trust *mortis causa*, a close corporation registered in terms of the Close Corporations Act, 69 of 1984, a voluntary association;

(ii) any Department of State;

(iii) any Council or Board established in terms of any legislation applicable to the Republic of South Africa; and

(iv) any Embassy or other foreign entity; and

(h) a lessee of municipal property who will be deemed to be the owner for the purposes of rendering a municipal account;

(i) Upon any contradiction of this definition to the definition of “owner” as per section 1 of the Rates Act, the Rates Act definition of “owner” shall prevail.

“paid by the due date” means actual receipt of the funds paid in the bank account of the Municipality before or on the due date and **“payable by the due date”** shall have a corresponding meaning;

“person” means natural and juristic persons, including any state department and

statutory bodies;

"premises" includes any piece of land, the external surface boundaries of which are delineated on:

(a) a general plan or diagram registered in terms of the Land Survey Act, 8 of 1997 or in terms of the Deed Registry Act, 47 of 1937; or

(b) a sectional plan registered in terms of the Sectional Titles Act, 95 of 1986, which is situated within the area of jurisdiction of the Municipality;

and includes any other land and any building or structure above or below the surface of any land;

"rates" means the rate imposed on property by the Municipality; including but not limited to the municipal property rate envisaged in section 229(1) of the Constitution of the Republic of South Africa, 108 of 1996;

"Rates Act" refers to the Local Government: Municipal Property Rates Act, 2004.

"Rates Policy" means the Rates Policy adopted by the Council in terms of section 3 of the Local Government: Municipal Property Rates Act 6 of 2004 and as amended from time to time;

"responsible person" means any person other than the owner of an immovable property who is legally responsible for the payment of municipal service charges;

"service charges" means the fees levied by the Municipality in terms of its Tariff Policy for any municipal services rendered and includes any penalties, interest or surcharges levied or imposed;

"service delivery agreement" means an agreement between the Municipality and an institution or persons provided for in section 76(b) of the Local Government: Municipal Systems Act, 32 of 2000;

"sundry debtor accounts" means accounts raised for miscellaneous charges for services provided by the Municipality or charges that were raised against a person as a result of an action by a person and which was raised in terms of the Municipality's policies, By-laws and decisions;

"Systems Act" refers to the Local Government: Municipal Systems Act, 2000.

"tariff" means any rate, tax, duty and levy or fee which may be imposed by the Municipality for services provided either by itself or in terms of a service delivery agreement;

"Tariff Policy" means a Tariff Policy adopted by the Council in terms of section 74 of the Local Government: Municipal Systems Act 32 of 2000;

"user" means the owner or occupier of a property in respect of which municipal services are being rendered;

"working day" means a calendar day excluding Saturdays, Sundays and public holidays,

(2) The headings and titles in this By-law are for reference purposes only and shall not affect the construction thereof.

(3) In this By-law, a word or expression derived from a word or expression defined in subsection (1) has a corresponding meaning unless the context indicates that another meaning is intended.

2. Duty to collect debt

All debt owing to the Municipality must be collected in accordance with this By-law and the Credit Control and Debt Collection Policy.

3. Applications for provisions of municipal services and service agreements

(1) All applications for the provision of Municipal services in respect of any immovable property shall be made by the owner of the said immovable property in writing and on the prescribed form.

(2) The owner of an immovable property in respect of which application for the provision of municipal services has been made, shall prior to the date on which the services are required to be connected, enter into a written agreement with the Municipality on the prescribed form.

(3) The written agreement referred to in subsection (2) shall, amongst others, make provision for the following:

(a) an undertaking by the owner/tenant that he or she will be liable for collection costs including administration fees, interests, disconnection and reconnection costs, and any other legal costs occasioned by his or her failure to settle accounts by the due date;

(b) an acknowledgement by the owner/tenant that accounts will become due and payable by the due date notwithstanding the fact that the owner did not receive the account; and

(c) that the onus will be on the owner/tenant to ensure that he or she is in possession of an account before the due date.

(4) The Municipality may, upon the written request of the owner of an immovable property, enter into a written agreement with both the owner and occupier of the immovable property in respect of which application for the provision of municipal services has been made. The agreement shall be on the prescribed form.

(5) The Municipality shall cause a reading of the applicable credit-meters to be taken on the working day preceding the date of occupation of the property so as to facilitate the correctness of the prior and new owner’s accounts.

(6) The Municipality may require owners or occupiers of immovable properties in respect of which municipal services are being rendered, to enter into written agreements with the Municipality in accordance with the form referred to in subsection (2).

4. Deposits and guarantees

(1) An applicant for the provision of municipal services may be required to pay a consumer deposit prior to the provision of any municipal services. Payment of the applicable consumer deposit will be the primary means to cover said contract obligation. Any deviation from the payment of the consumer deposit will be directed by the sole discretion and due consideration/approval of an accountant or more senior official in the Municipality's Revenue Department.

(2) The Municipality may, in its sole discretion, and upon written notice to the owner of a property and after the conclusion of the agreement referred to in section 3(2) and subject to subsection (3), either increase or decrease the deposit payable. Deposits/Bank guarantees may be increased by an amount up to three times or more of a monthly average consumption as determined by the Municipality.

(3) The Municipality shall before any decision to increase the deposit, give an owner or responsible person notice of any intention to increase the minimum deposit payable by the owner or responsible person, and shall, in the aforesaid notice, state full reasons for the envisaged increase and allow the owner or responsible person an opportunity to make written representations in this regard.

(4) On termination of the supply of services the amount of such deposit, less any payments due to the Municipality, may be refunded.

(5) The Municipality may, in its sole discretion accept a bank guarantee in lieu of a deposit .

5. Accounts and billing

(1) The Municipality shall provide every person who is liable for municipal charges, fees levies, property rates or taxes, with an account in respect of such municipal charges, fees levies, property rates or taxes.

(2) Accounts will be rendered on a monthly basis in cycles of approximately 30 (thirty) days.

(3) All accounts rendered by the Municipality shall be payable before or on the due date as indicated on the account.

(4) Any amount which remains due and payable after the due date shall attract interest as more fully set out in section 11.

(5) Payments shall be deemed to be late unless received on or before the due date.

(6) Electronic payments or payments made through agents must be received and reflected in the municipal bank account on or before the due date.

(7) All accounts shall be payable by the due date regardless of the fact that the person responsible for the payment of the account has not received it and the onus shall be on such person to make the necessary inquiries to obtain a copy of the account before the due date.

6. Restriction or disconnection of supply of services

(1) The Municipality may restrict or disconnect the supply of any municipal service in any manner including but not limited to blocking the purchase of electricity on the prepayment system and/or restricting or disconnecting the supply of water if a user of any such service:

(a) fails to make full payment on the due date or fails to make an acceptable arrangement for the repayment of any amount due in respect of an account rendered;

(b) fails to comply with an arrangement;

(c) is placed under provisional sequestration, liquidation or judicial management, or commits an act of insolvency in terms of the Insolvency Act 24 of 1936 or any other applicable law but fails conditions of same;

(d) becomes subject to an order granted in terms of section 74 of the Magistrates Court Act, 32 of 1944 but fails adherence thereto.

(2) The Municipality shall, before limiting or discontinuing any municipal services to any premises or user ensure that a fair and equitable procedure is followed, and the Municipality shall provide reasonable notice of its intention to limit or discontinue services and grant the affected person an opportunity to make written representations.

(3) The right to restrict, disconnect or terminate a service pertains to all municipal services and shall not be limited, in the case of arrears, by the fact that payment may have been made in respect of any specific municipal service or the fact that the person who entered into an agreement for the supply of services with the Municipality and the owner are different persons, as the case may be.

(4) After disconnection for non-payment of an account the prescribed fees may be required for payment before reconnection is effected.

7. Measurement of metered municipal services

(1) Refer to the Stellenbosch Municipality: Electricity Supply By-law for the purposes of determining the criteria or provisions of any matter related to electricity.

(2) Refer to the Stellenbosch Municipality: Water Services By-law for the purposes of determining the criteria or provisions of any matter related to water.

8. Payments and settlement of amounts due

(1) Payments on accounts rendered may be effected at/via approved municipal payment facilities.

(2) The Municipality may at its discretion, designate certain payment methods which will be acceptable to the Municipality.

(3) Any payments made to the Municipality will be allocated by the Municipality entirely within its discretion; provided that any part payment on an account shall be allocated firstly to reduce any penalty charges which may have accrued on the account.

(4) The Municipality will appropriate payments received in respect of any municipal services provided by the Municipality in accordance with the Credit Control and Debt Collection Policy.

(5) Where the amount due and payable to the Municipality has not been paid in full, any lesser amount tendered to and accepted by any municipal official, shall not be deemed to be in final settlement of such an amount unless the Municipality in writing consents to or confirms that such amount is accepted in full and final settlement of a debt.

(6) The acceptance of a lesser payment in full and final settlement shall be in terms of the Irrecoverable Debt Policy.

9. Procedures for and matters relating to the recovery of debt

(1) Annual rates and service charges are levied during July of each year and the annual account shall be paid in full not later than the date specified on the account.

(2) Rates and service charges which are paid on a monthly basis shall be paid in full not later than the date specified on the account.

(3) Accounts rendered by the Municipality in respect of electricity and water shall be paid in full not later than the date specified on the account.

(4) Interest on arrears may accrue on all amounts not paid by the due date and where applicable, not received and reflected in the Municipality's bank account on the due date.

(5) In the event of an account not paid in full by the due date, the Municipality shall take the necessary steps including any legal action to collect the arrears in accordance with the debt recovery procedures prescribed in terms of the Credit Control and Debt Collection Policy.

(6) When the Municipality restricts or disconnects the supply of any municipal services in any manner including but not limited to blocking the purchase of electricity on the prepayment system and/or restricting or disconnecting the supply of water in respect of an account which has not been paid by the due date, this shall be done with due regard for any mandatory minimum levels of supply of municipal services.

(7) Any additional charges or costs incurred by or on behalf of the Municipality with regard to the recovery of debt as outlined in this By-law and the Credit Control and Debt Collection Policy including but not limited to legal and administration costs shall be debited to the account of the defaulting debtor. The latter charges may include a revisit of deposits paid.

(8) Owners who concluded arrangements to settle their annual rates accounts on a monthly

basis shall ensure regular payments.

(9) The Municipality may recover outstanding rates after the due date as provided for in sections 28 and 29 of the Local Government: Municipal Property Rates Act, 6 of 2004.

(10) The Municipal Manager may, in order to recover debt, institute the necessary proceedings in a competent court and attach a debtor's movable and immovable property.

(11) In the event that a juristic person including but not limited to a company, close corporation, trust or body corporate in terms of the Sectional Titles Act, 95 of 1986 is liable for the payment of any arrear rates and service charges to the Municipality, the liability of such entity is extended to its directors, members and trustees, as the case may, jointly and severally in their personal capacity.

(12) The Municipality may notwithstanding the above and upon good cause shown, allow any defaulting owner or occupier of a property, to enter into a written agreement for the payment of the outstanding balance by way of instalments, on such terms and conditions as determined by the Credit Control and Debt Collection Policy and when such an agreement has been entered into, all actions against the defaulting owner or occupier of a property in terms of the Credit Control and Debt Collection Policy and in respect of such outstanding balance shall be suspended provided that the terms of this written agreement is strictly complied with.

10. Rates clearance certificates

(1) Applications for the issuing of certificates required for the transfer of immovable property in terms of section 118 of the Local Government: Municipal Systems Act, 32 of 2000 must be lodged with the Municipality in the prescribed manner.

(2) The certificate mentioned in subsection (1) will only be issued if all amounts that became due in connection with that property for municipal service fees, surcharges on fees, property rates and other municipal taxes, levies, and duties during the 2 (two) years preceding the date of application for the certificate have been fully paid, irrespective of whether such amounts have been accumulated by the owner or not.

(3) Nothing in this section precludes the subsequent collection by the Municipality of any amounts owed to it in respect of such immovable property at the time of transfer.

11. Interest

(1) The Municipality may charge and recover interest in respect of any arrears, as prescribed in this By-law and the Credit Control and Debt Collection Policy.

(2) No interest shall be charged on any outstanding amounts in respect of which an arrangement has been made as envisaged in section 9(8) provided that the debtor complies with the terms of the arrangement.

(3) For the purposes of this section the interest shall be calculated for each month for which such arrears remain unpaid, and a portion of a month shall be deemed to be a full month.

12. Consolidation of accounts

(1) The Municipality may-

(a) consolidate any separate accounts of a debtor;

(b) credit a payment by a debtor against any account of that debtor;

(c) implement any of the measures provided for in this By-law and the Credit Control and Debt Collection Policy, in relation to any arrears on any of the accounts of such debtor.

(2) The provisions of subsection (1) do not apply where there is a dispute between the Municipality and the debtor referred to in that subsection concerning any specific amount claimed by the Municipality from such debtor.

13. Agreements with employers

(1) The Municipal Manager may -

(a) with the consent of a debtor enter into a written agreement with that person's employer to deduct from the salary or wages of that debtor:

(i) any outstanding amounts due by the debtor to the Municipality; or

(ii) such regular monthly amounts as may be agreed; and

(b) provide special incentives for –

(i) employers to enter into such agreements; and

(ii) debtors to consent to such agreements.

14. Indigents

An indigent consumer shall be dealt with as prescribed in the Indigent Policy and if required and after reasonable alternatives have been exhausted, processes in terms of the Credit Control and Debt Collection Policy will be implemented.

15. Right of access to premises

(1) A duly authorised representative of the Municipality shall for any purpose related to the implementation or enforcement of this By-law, at all reasonable times or in an emergency at any time, have access to and enter any premises, request information and carry out any inspection and examination as he or she may deem necessary, and for purposes of reading, installing or repairing any meter or service connection for reticulation, or to disconnect, stop or restrict the provision of any service.

(2) If the Municipality considers it necessary that work needs to be performed to enable an official to perform a function referred to in subsection (1) properly and effectively, it may:

(a) by written notice require the owner or occupier of the premises at his own expense to do specific work within a specified period; or

(b) if in its opinion the situation is a matter of urgency, without prior notice do such work

or cause it to be done at the expense of the owner.

(3) If the work referred to in subsection (2) above is carried out for the sole purpose of establishing whether a contravention of this By-law has been committed and no such contravention has taken place, the Municipality shall bear the expenditure connected therewith together with the expense of restoring the premises to its former condition provided that in the event that it is established that a contravention of this By-law has taken place the owner or occupier shall, in addition to the loss or damage referred to in section 18(2), also be liable for the expenditure connected therewith.

16. Process for grievances and queries

(1) An aggrieved person may lodge a grievance or query regarding service charges to the Municipality in writing and which may be on a prescribed form.

(2) The aggrieved person shall clearly state the basis of his or her dissatisfaction and the desired outcome.

(3) The lodging of a grievance or query shall not relieve the aggrieved person of the responsibility to settle the account, provided that the Municipal Manager may, on application in writing and in his or her sole discretion, direct that interim payments may be made pending the finalisation of the grievance or query.

(4) The Municipality shall respond to such grievance or query in writing within 30 (thirty) days from the date of the lodgement of the grievance or query.

17. Appeal

(1) A person aggrieved by any decision taken in terms of this By-law and in terms of a power or duty delegated or sub-delegated, may appeal against such decision in terms of section 62 of the Local Government: Municipal Systems Act, 32 of 2000 by giving written notice of the appeal and the reasons to the Municipal Manager within 21 (twenty-one) days of the date of the notification of the decision.

(2) The Municipal Manager shall consider the appeal and confirm, vary, or revoke the decision.

(3) The Municipal Manager must commence with an appeal within 6 (six) weeks and decide the appeal within a reasonable period.

18. Offences

(1) Any person who

(a) fails to give the access required by an official in terms of this By-law;

(b) obstructs or hinders an official in the exercise of his or her powers or performance of functions or duties under this By-law;

(c) uses or interferes with Municipal equipment or consumption of services supplied;

(d) tampers or breaks any seal on a meter or on any equipment belonging to the Municipality, or for any reason as determined by the Municipal Manager causes a meter not to properly register the service used;

(e) fails or refuses to give an official such information as he or she may reasonably require for the purpose of exercising his or her powers or functions under these By-laws or provides the Municipality or such an official with false or misleading information knowing it to be false or misleading;

(f) fails to comply with the terms of a notice served upon him or her in terms of this By-law;

(g) contravenes or fails to comply with any provision of this By-law -

shall be guilty of an offence and be liable upon conviction to a fine or imprisonment or both such a fine and imprisonment and, in addition, may be charged for usage, as estimated by the Municipality.

(2) Every person committing a contravention or breach of the provisions of this By-law shall also be liable to compensate the Municipality for any expenditure incurred and any loss or damage suffered or sustained by the Municipality in consequence of such breach.

19. Notices and documents

(1) A notice or document issued by the Municipality in terms of this By-law, shall be deemed to be duly issued if signed by an official duly authorised by the Council.

(2) If a notice is to be served on a person in terms of this By-law, such service shall be effected by:

(a) delivering the notice to such person personally or to the duly authorised agent of such person or:

(b) by delivering the notice at such person's residence or place of employment to a person apparently not less than 16 (sixteen) years of age and apparently residing or employed there;

(c) if such person has nominated an address for legal purposes, by delivering the notice to such an address; or

(d) by registered or certified post addressed to such person's last known address;

(e) in the case of a body corporate, by delivering it to the registered office or the premises of such a body corporate; or

(f) if service cannot be effected in terms of the aforesaid subsections, by affixing it to the principal door of entry to the premises, or displaying it on a conspicuous place on the premises to which it relates.

20. Authentication of documents

(1) Every order, notice or other document requiring authentication by the Council shall be sufficiently authenticated, if signed by the Municipal Manager or by a duly authorised official of the Municipality;

(2) Delivery of a copy of the document shall be deemed to be delivery of the original.

21. Certificate of indebtedness

(1) A certificate under the hand of the Municipal Manager certifying the amount due and payable to the Municipality shall be binding upon the debtor; shall be *prima facie* proof of the amount of the debtor's indebtedness and shall be valid as a liquid document against the debtor in any competent court for the purpose of obtaining provisional sentence or judgment against the debtor in respect thereof.

(2) Should the debtor at any time in defence of any action based on this By-law allege that there is no reason or cause for the debtor's obligations to the Municipality or that errors have been made in the calculation of the amount claimed, then the onus of proving such a defence will rest on the debtor.

22. Conflict of By-laws

(1) The provisions of the Electricity Supply By-law and Water Services By-law in force immediately before the commencement of this By-law continue in force regarding the application of service tariff matters and insofar as they are not inconsistent with the provisions of this By-law.

(2) Subject to subsection (1), in the event of any conflict between this By-law and any other By-law of the Municipality, this By-law will prevail.

23. Partial invalidity

In the event of any one or more of the of the provisions of this By-law being declared invalid by a final and unappealable order, decree or judgment of any court after being found to be inconsistent with any provision of the Constitution of the Republic of South Africa, 108 of 1996, such inconsistency or invalidity shall not affect the remaining provisions of this By-law and this By-law shall be construed as if such provisions had not been inserted.

24. Repeal of By-laws

The provisions of any By-laws relating to credit control debt collection by the Municipality are hereby repealed insofar as they relate to matters provided for in this By-law.

25. Application

This By-law shall be binding on all persons who own and/or occupy immovable property or any premises within the area of jurisdiction of the Municipality, or to whom a Municipal account is rendered.

26. Short title

This By-law is called the Stellenbosch Municipality: Credit Control and Debt Collection By-law.

APPENDIX 12

STELLENBOSCH MUNICIPALITY

SPECIAL RATING AREA BY-LAW

Effective from 01 July 2025

2025/2026

STELLENBOSCH MUNICIPALITY

SPECIAL RATING AREA BY-LAW

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To provide for the establishment of special rating areas; to provide for additional rates; and to provide for matters incidental thereto.

BE IT ENACTED by Stellenbosch Municipality as follows:-

CHAPTER 1

ESTABLISHMENT OF SPECIAL RATING AREAS

1. DEFINITIONS

In this By-law words or expressions shall bear the meaning assigned to them and, unless context otherwise indicates.

In addition to the definitions contained in the Property Rates Act, the following definitions apply for the purpose of the application of this By-law.

"additional rate" means an additional rate contemplated in sections 19(1)(d) and 22(1)(b) of the Property Rates Act and as described in section 12(2) of this By-Law;

"applicant" means any owner who makes an application for the determination of a special rating area in accordance with provisions of Chapter 1 of this By-Law, or if a management body is established in terms of section 10 of this By-Law any reference to **"the Applicant"** means the management body;

"CFO" means the Chief Financial Officer of Stellenbosch Municipality, or his or her nominee.

"Council" means Council of Stellenbosch Municipality;

"implementation plan" means an Implementation Plan as contemplated in section 6 of this By-Law;

"**limited special rating area"** means a limited special rating area approved by the Council in terms of section 9 of this By-Law;

"majority" means the majority of properties represented by the members of the local community in the proposed special rating area who will be liable for paying the additional rate;

"management body" means the management body of a special rating area to be established in accordance with the provision of section 10 of this By-Law;

"motivation report" means a motivation report as contemplated in section 6 of this By-Law;

"owner" has the meaning assigned to it in section 1 of the Property Rates Act;

"Policy" means the Policy for the determination of special rating areas named the Special Rating Area Policy of the Stellenbosch Municipality;

"Property Rates Act" means the Local Government: Municipal Property Rates Act, 2004 (Act No.6 of 2004);

"rateable property" has the meaning assigned to it in section 1 of the Property Rates Act;

"special rating area" means a special rating area approved by the Council in accordance with the provisions of section 22 of the Property Rates Act and section 8 of this By-Law.

2. INTERPRETATION

In the event of any conflict with the Afrikaans or isiXhosa texts the English text prevails.

3. DETERMINATION OF SPECIAL RATING AREAS

Stellenbosch Municipality may by resolution of the Council determine special rating areas.

4. APPLICATION

(1) Any owner located within the area of jurisdiction of Stellenbosch Municipality and who owns property within the proposed special rating area, may lodge an application to the Stellenbosch Municipality for the determination of a special rating area.

(2) All costs incurred by the applicant in respect of the establishment of a special rating area shall be for his or her own account, provided that after implementation of the implementation plan the management body may reimburse the applicant for some or all of those costs.

(3) Any application contemplated in subsection (1) above must –

(a) be in writing and be in the form as the CFO may determine;

(b) be submitted not more than nine months after the date on which the public meeting referred to in section 5 of this By-Law is held, or if a second public meeting is held as provided for in section 6(2) of this By-Law, nine months after the date of the second public meeting;

(c) be accompanied by –

(i) a motivation report and an implementation plan;

(ii) the written consent submitted by the members of the local community in the proposed special rating area who will be liable for paying the additional rate. All

owners of each property in the proposed special rating area must sign the consent form. The majority shall be determined by the number of properties in the proposed special rating area for which duly preformed consent forms where received in relation to the number of properties in the proposed special rating area. Under specific conditions, aimed at a more inclusive approval process, the majority may be set at a higher percentage as determined in the Special Rating Area policy. The format of the consent may be determined by the CFO;

(iii) payment of such fee as the Council may determine.

5. PUBLIC MEETINGS

(1) An application for the determination of a special rating area must be preceded by the holding of a public meeting.

(2) The purpose of the public meeting is to enable the applicant to consult with those owners within the proposed special rating area regarding the proposed boundaries of the area and the proposed improvement or upgrading of the area.

(3) Prior to the holding of the public meeting, the applicant must –

(a) give notice in a manner approved by the CFO in terms of this By-law owners of rateable property, who will be liable for payment of the additional rate, of the applicant's intention to apply for the determination of a special rating area

(b) in the notice referred to in subsection (3)(a) above, give notice of a public meeting, which notice must –

(i) state the purpose of such meeting; and

(ii) contain details of the place, date and time when such meeting is to be held.

(4) The public meeting must be held not less than seven days and not more than 30 days after the date of the notice.

(5) The public meeting must be held at such place, date and time as stated in the notice, provided that it must be held at a place which is within the boundaries of the proposed special rating area unless the CFO approves another venue in writing before the public meeting is held.

(6) The public meeting must be chaired by a suitable qualified and experienced person appointed by the CFO.

(7) Any interested person must, at the public meeting, be –

(a) Furnished with all relevant information relating to the proposed special rating area, including the information to be set out in the motivation report and implementation plan; and

(b) given an opportunity to ask questions, express their views and make representations.

6. MOTIVATION REPORT AND IMPLEMENTATION PLAN

(1) Any application for the establishment of a special rating area must include a motivation report and an implementation plan covering a period commencing on 1 July of a year and ending on 30 June of the fifth year or covering such lesser period as may be determined by the CFO.

(2) If the motivation report or the implementation plan are materially amended, as determined by the CFO, after the public meeting referred to in section 5 of this By-Law, the applicant must call a second public meeting for approval of the special rating area as amended.

(3) The provision of section 5 of this By-Law applies with the necessary changes to the second public meeting.

7. ADVERTISING OF APPLICATION AND OBJECTIONS

(1) The applicant must within 14 days after the application is lodged in accordance with section 4 of this By-Law, or within such further period which the CFO may approve –

(a) Cause a notice of the application to be published in a manner approved by the CFO; and

(b) Either before or up to seven days after the date of publication of the notice, give written notice of the application to all owners within the proposed special rating area, who will be liable for payment of the additional rate. Such notice may be served by pre-paid registered post, or by electronic mail, or hand delivery, or in any other manner approved in writing by the CFO.

(2) Every notice contemplated in terms of subsection (1) above must state that written objections to the determination of a special rating area or the provisions of the motivation report and implementation plan may be lodged with the Stellenbosch Municipality by a date specified in the notice, which shall not be less than 30 days after the date of publication in terms of subsection (1)(a) above, and must state where the documentation specified in subsection (5) below will be available for inspection.

(3) Any owner of rateable property who will be liable for paying the additional rate may submit written objections to the determination of the special rating area, which objections must be

received by the Stellenbosch Municipality not later than the date stipulated in the notice referred to in subsection (1) above.

(4) Any objector to the application who owns property within the proposed special rating area may make oral representation to the CFO.

(5) The application, including the motivation report and the implementation plan, and all objections must be available for inspection at the office of Stellenbosch Municipality and at a venue determined by the CFO within the proposed special rating area, for the period referred to in subsection (2) above.

8. DECISION

(1) After the provision of sections 4 and 7 of this By-Law have been complied with, the Council must, at a meeting of the Council held within 90 days after the last date for the submission of objections in accordance with section 7(2) of this By-Law, consider the application and –

(a) determine a special rating area which must be implemented in accordance with the motivation report and implementation plan;
(b) determine a special rating area with such amendments or conditions as the Council considers to be in public interest;
(c) determine a special rating area in respect of a limited area in terms of section 9 of this By-Law;
(d) refuse the application, in which event the Council must, within 30 days, furnish the applicant with written reasons for not approving the determination of a special rating area; or
(e) refer the application back to the applicant for amendments in such manner as the Council may direct.

(2) If an application is refused by the Council in accordance with the provisions of subsection (1)(d) above or referred back to the applicant in accordance with the provisions of subsection (1)(e) above, the applicant may, within six months of the Council's decision, re-apply to the Council for the determination of the special rating area, provided that such re-application has been appropriately amended in the light of the reasons for refusal or referral, as the case may be.

(3) If the motivation report or implementation plan is amended in any material respect at any time before the determination, the Council may require that the amended application be re-advertised in accordance with the provision of section 7 of this By-law including the necessary changes applied.

9. DETERMINATION OF A LIMITED SPECIAL RATING AREA

If an application in terms of section 4 of this By-Law is not accompanied by the majority of the members of the local community in the proposed special rating area required by section 4(3)(c) of this By-Law, but the applicant can demonstrate to the satisfaction of the Council, that –

(a) there are such confirmations from owners of rateable properties in a limited geographical area within the proposed special rating area that would meet the requirements of section 4(3)(c) of this By-Law if they were to be applied to that area; and
(b) the level of services to be provided will not be reduced and the budget may be reduced accordingly as a result of the provision of those services in the limited area alone, as compared to the provision of those services in the whole of the proposed special rating area,

then the Council may, subject to the other provisions of this By-Law, determine a limited special rating area.

CHAPTER 2

SPECIAL RATING AREAS – STRUCTURES AND FINANCES

10. COMMENCEMENT OF THE IMPLEMENTATION PLAN

Once the Council has approved the establishment of the special rating area, the implementation plan may only be implemented after the management body has been established in accordance with section 11 of this By-Law.

11. ESTABLISHMENT, COMPOSITION, POWERS AND DUTIES OF MANAGEMENT BODY

(1) The applicant must establish a management body for the purposes of implementing the provisions of the implementation plan.

(2) The management body must be a company incorporated in accordance with the provisions of a Non-Profit company (company not for gain) as per the Companies Act, Act 71 of 2008 (as amended or replaced).

(3) Stellenbosch Municipality shall monitor compliance by the management body with the applicable provisions of this By-Law, any guidelines or policies adopted by Stellenbosch Municipality and any agreements entered into with the management body and Stellenbosch Municipality.

(4) The Council must nominate the relevant ward councillor and one other person, as representatives to attend and participate, but not vote, at the meetings of the management body.

(5) Within two months after receipt of the first payment of the additional rate, the management body must begin carrying out the objectives of the implementation plan.

(6) Within two months of the end of each financial year, the management body must provide the CFO with –

(a) Its audited financial statements for the immediately preceding year; and

(b) an annual report on its progress in carrying out the objectives of the implementation plan in the preceding year to improve and upgrade the special rating area.

(7) Within two months after the Annual General Meeting, the management body must provide the Finance Portfolio Committee with –

(a) Its audited financial statements for the immediately preceding year; and

(b) An annual report on its progress in carrying out the objectives of the implementation plan in the preceding year to improve and upgrade the special rating area.

12. FINANCES

(1) The financial year of the management body must coincide with the financial year of the Stellenbosch Municipality.

(2) Where a special rating area has been determined, the Council must levy in accordance with the provisions of the Property Rates Act, a property rate in addition to the rates that it already charges on the owners of rateable property in the special rating area for the purposes of realizing the implementation plan. Provided that the Council may in terms of the Property Rates Act, Stellenbosch Rates Policy, Stellenbosch Indigent Policy, Stellenbosch Credit Control and Debt Collection By-Law and the Stellenbosch Credit Control and Debt Collection Policy, exempt the indigent, senior citizens, disabled persons or any other category of owners from the additional rates.

(3) When determining the additional rate referred to in subsection (2) above, the Council may consider imposing differential additional rates on one or more of the categories set out in section 8 of the Property Rates Act or any category as set out in the Stellenbosch Rates Policy.

(4) The additional rate due in terms of this By-Law is a debt due to the Council and is payable and must be collected in the same manner as other property rates imposed by the Council.

(5) The Council may, for the purpose of carrying out the provisions of the implementation plan of a special rating area and subject to section 67 of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 200), make payment to the management body of a special rating area.

(6) The payment contemplated in subsection (5) above is conditional upon the conclusion of a finance agreement to be entered into between the Council and the relevant management body, and such agreement must regulate, among other things –

(a) the mechanisms and manner of payment; and

(b) terms on which payment to the relevant management body is to be made.

(7) Subject to the provisions of its memorandum and articles of association, the management body is entitled to raise its own funds through commercial activities, donations or any other lawful means.

(8) The Council, may determine and impose on the management body an administrative charge.

13. THE ROLE OF THE CFO

In addition to the other responsibilities and obligations of the CFO as set out elsewhere in this By-Law, the CFO must –

(a) Establish separate ring-fenced budget votes and other record-keeping systems regarding the revenue generated by the additional rate and the improvement and upgrading of the special rating area;

(b) Monitor compliance with the applicable legislation, including this By-Law and the Policy, by –

(i) receiving and considering the audited financial statements and reports regarding the carrying out of duties laid out in the implementation plan;

(ii) nominating, if he or she elects to do so, representatives to attend and participate but not vote at meetings of the management body.

CHAPTER 3

AMENDMENT AND EXTENSION OF IMPLEMENTATION PLANS

14. AMENDMENT TO IMPLEMENTATION PLANS

(1) An implementation plan, including the geographical boundaries of the special rating area, may be amended by the Council on written application by the management body at any time after the formation of the special rating area.

(2) The council may approve an application for an amendment referred to in subsection (1) above where the Council considers it not likely to materially affect the rights or interests of any owner, provided that the Council may require the management body to cause a notice of the application for such amendments to be published as approved by the CFO.

(3) The Council may only approve an amendment in terms of subsection (1) above, with the changes required by the context, in accordance with the provisions of Chapter 1 of this By-Law, which the Council considers is likely to –
   (a) materially affect the rights or interests of any person;
   (b) affect the approved budget for the special rating area; and
   (c) change the boundaries of the special rating area.

(4) The Council may, for good reason, on written application by the management body, exempt the management body from complying with the provisions, or condone any non-compliance with any provisions, of Chapter 1 of this By-Law.

15. EXTENSION OF IMPLEMENTATION PLANS

A management body must, if it elects to extend the term of the implementation plan for a further period, on or before January in the year in which the implementation plan is due to terminate, submit an application to Stellenbosch Municipality for approval of extension of the term of the implementation plan, provided that –

(a) the extension of the implementation plan may only be approved by the Council in accordance with the provisions of Chapter 1 of this By-Law, with the changes required by the context, and the Council may, for good reason, on written application by the management body, exempt the management body from complying, or condone any non-compliance, with any such provisions;

(b) the provisions of section 14 of this By-Law shall apply to any amendment of an implementation plan which has been extended in terms of this section.

CHAPTER 4

DISSOLUTION OF A SPECIAL RATING AREA

16. DISSOLUTION

(1) The Council may terminate the municipality's business relationship (connection and commitment) to a management body of a specific special rating area –

(a) Upon written application signed by owners of the majority of properties within the boundaries of the special rating area who are liable for paying the additional rate; or

(b) After prior consultation by the CFO with the management body or the community, whereupon for any good cause he or she may cause the necessary steps or processes to terminate the business relationship with the management body.

(c) Upon the decision by the CFO to terminate the business relationship to the specific special rating area, notices shall be forwarded to the management body and to all the property owners of the specific special rating area presenting the reasons for the proposed termination and any other pertinent details.

(2) Upon the approval by Council to terminate the business relationship with the management body the additional rates applicable to said special rating area will no longer be raised and the associated payments to the management body shall cease.

CHAPTER 5

MISCELLANEOUS PROVISIONS

17. REPEAL

The provisions of any By-laws relating to special rating areas by Stellenbosch Municipality are hereby repealed insofar as they relate to matters provided for in this By-law.

18. SHORT TITLE AND EFFECTIVE DATE

(1) This By-Law is called the Special Rating Area By-Law of Stellenbosch Municipality and shall take effect on 01 July 2025.

(2) No new special rating area determined in terms of this By-Law may implement its implementation plan prior to 01 July 2025.

G. Mettler
Municipal Manager
Plein Street, PO Box 17, Stellenbosch, 7599
Telephone Number 021 808 8025

APPENDIX 13

STELLENBOSCH MUNICIPALITY

RATES BY-LAW

Effective from 01 July 2025

2025/2026

STELLENBOSCH MUNICIPALITY
RATES BY-LAW

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1. PREAMBLE

(1) Section 229(1) of the Constitution authorizes a municipality to impose rates on property and surcharges on fees for services provided by or on behalf of the municipality.

(2) Section 13 of the Systems Act read with Section 162 of the Constitution requires a municipality to promulgate municipal by-laws by publishing them in the gazette of the relevant province.

(3) In terms of Section 3 of the Property Rates Act, a municipal council must adopt a policy consistent with the Property Rates Act on the levying of rates on rateable properties in the municipality.

(4) In terms of Section 6(1) of the Property Rates Act, a municipality must adopt by-laws to give effect to the implementation of its rates policy.

(5) In terms of Section 6(2) of the Property Rates Act, by-laws adopted in terms of Section 6(1) may differentiate between different categories of properties and different categories of owners of properties liable for the payment of rates.

(6) To that effect the Council of Stellenbosch Municipality has enacted a Property Rates By-law, as follows:

2. DEFINITIONS

In this By-Law, any word or expression to which a meaning has been assigned in the Local Government: Municipal Property Rates Act, (Act 6 of 2004) shall bear the same meaning unless the context indicates otherwise.

"***Municipality***" means the Stellenbosch Municipality (WC024).

"***Rates Policy***" means the Municipality's Property Rates Policy adopted by the Council of the Municipality by a resolution for a specific financial year in terms of Section 3(1) of the Property Rates Act and in terms of this By-Law.

"***Constitution***" means the Constitution of the Republic of South Africa.

"***Council***" means the Council of the Municipality.

"***Credit Control and Debt Collection Policy***" means the Municipality's Credit Control and Debt Collection Policy as stipulated by sections 96(b) and 97 of the Systems Act.

"***Systems Act***" means the Local Government: Municipal Systems Act, (Act 32 of 2000).

"***Property Rates Act***" means the Local Government: Municipal Property Rates Act, (Act 6 of 2004) including the amendment Acts and Regulations pertaining to the same.

"***Rates***" means a municipal rate on property as envisaged in Section 229(1)(a) of the Constitution.

3. OBJECTS

The object of this By-Law is to give effect to the implementation of the Rates Policy as contemplated in Section 6 of the Property Rates Act.

4. ADOPTION AND IMPLEMENTATION OF RATES POLICY

(1) The Council must adopt and implement a Rates Policy as contemplated in terms of the provisions of Section 3(1) and consistent with the Property Rates Act on the levying of Rates on rateable properties within the jurisdiction of the Municipality.

(2) The Rates Policy outlines the Municipality's rating practices; therefore, it is not necessary for this By-law to restate and repeat same.

(3) The Rates Policy applicable to a financial year is hereby incorporated by reference in this By-law. All amendments to the Rates Policy as the Council may approve/adopt from time to time, shall be deemed to be likewise incorporated.

(4) The Municipality shall not be entitled to levy Rates other than in terms of the Rates Policy for an applicable financial year and the annually promulgated resolution which reflects the cent amount in the Rand rate for each category of rateable property.

(5) The Rates Policy is available at the Municipality's head office, satellite offices, libraries and website.

5. CONTENTS OF RATES POLICY

The Municipality's Rates Policy, inter alia:

(1) Apply to all the Rates levied by the Municipality pursuant to the adoption of the Municipality's annual budget.

(2) Comply with requirements for;

(a) the adoption and contents of a Rates Policy specified in Section 3 of the Property Rates Act.

(b) the differentiation of categories of properties and categories of owners of properties as provided for in Sections 6, 8 and 15 of the Property Rates Act.

(c) the process of community participation specified in Section 4 of the Property Rates Act.

(d) the annual review of a Rates Policy specified in terms of Section 5 of the Properly Rates Act.

(e) the implementation of norms and provisions as directed by this By-law as approved by Council.

(3) Specify principles, criteria, and implementation measures for categories of rateable properties in terms of Section 8 and consistent with the Property Rates Act for the levying of Rates which the Council may wish to adopt.

(4) Specify principles, criteria, and implementation measures for the judicious granting of relief measures by means of Exclusions, Exemptions, Reductions and/or Rebates consistent with the applicable sections of the Property Rates Act which the Council may wish to adopt.

(5) Include such further administrative, control and enforcement mechanisms if any that are consistent with the Property Rates Act and the Systems Act, as the Council may wish to impose in addition to those contained in the Credit Control and Debt Collection By-Law and its associated Policy.

6. ENFORCEMENT OF RATES POLICY

The Municipality's Rates Policy is enforced through the Municipality's Credit Control and Debt Collection By-Law and its associated Policy and any further enforcement mechanisms stipulated in the Property Rates Act and the Municipality's Rates By-Law.

7. REPEAL

The provisions of any By-laws relating to Property Rates by the Municipality are hereby repealed insofar as they relate to matters provided for in this By-Law.

8. INTERPRETATION

If there is a conflict of interpretation between the English version of this By-Law and a translated version, the English version prevails.

This By-Law must be read in conjunction with the Rates Policy.

9. SHORT TITLE and COMMENCEMENT

This By-Law is called the Stellenbosch Municipal Property Rates By-Law and shall take effect on 01 July 2025.

APPENDIX 14

STELLENBOSCH MUNICIPALITY

DEVELOPMENT CHARGES POLICY

2025/2026

Amendments to policy eminated from inputs received during public participation process. Details of changes may be traced via the "Track Changes" activated in document

STELLENBOSCH MUNICIPALITY

INFRASTRUCTURE SERVICES DEVELOPMENT CHARGES POLICY

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1. DEFINITIONS

In this policy, unless the context indicates otherwise -

1.1 '**Amendment Act**' means the Municipal Fiscal Powers and Functions Amendment Act, 4 of 2024;

1.2 '**applicant**' means a person or entity contemplated in section 45(1) of the SPLUMA who submits a land development application;

1.3 **'bulk service'** means the capital infrastructure assets associated with that portion of an external engineering service which is intended to ensure provision of municipal infrastructure services for the benefit of multiple users or the community as a whole, whether existing or to be provided as a result of a development in terms of the MSDF ;

1.4 **'capacity'** means the extent of availability of a municipal infrastructure service, based on the capital infrastructure asset or combination of capital infrastructure assets installed for provision of such municipal infrastructure services;

1.5 **'capital infrastructure asset'** means land, property, building or any other immovable asset, including plant and equipment that accede thereto, which is required for provision of a municipal infrastructure service, limited to immovable;

1.6 **"community facilities"**, including play equipment, street furniture, crèches, clinics, sports fields, indoor sports facilities or community halls; conservation purposes, energy conservation, climate change; or infrastructure linked thereto.

1.7 **'developer'** means a person or entity intending to implement or implementing or undertaking land development;

1.8 **'development charge (DC)'** means a charge levied by the Municipality or a Municipal Planning Tribunal in terms of section 40(7)(b) of, and contemplated in section 49 of, the SPLUMA, which must-

(a) contribute towards the cost of capital infrastructure assets required to meet increased demand for existing and planned external engineering services; or

(b) contribute towards the cost of capital infrastructure assets required to meet increased demand for existing and planned external engineering services and the cost of land for parks and open spaces if the land development application provides for the use of land for residential purposes;

(c) contribute towards the costs referred to in (a) and (b) and, with the approval of the Minister, the cost of municipal services other than engineering services;

1.9 **'Engineer'** means an engineer employed by the Municipality or any person appointed by the Municipality from time to time to perform the duties of the Engineer envisaged in terms of this Policy, including the Director: Infrastructure Services;

1.10 '**engineering services**' means a municipal engineering service as defined in section 1 of the SPLUMA;

1.11 **'engineering services agreement'** means a written agreement concluded between the Municipality and a developer, recording their detailed and specific respective rights and obligations regarding the provision and installation of the external engineering services required for an approved land development, and regarding the associated development charge;

1.12 **'external engineering service'** means an engineering service situated outside the boundaries of a land area and which is necessary to serve the use and development of the land area concerned; provided that in circumstances where the characteristics of a specific area or the design of the relevant engineering service so requires, such services can be located within the boundaries of a land area;

1.13 **'impact zone'** means a geographical zone within which the capital infrastructure assets or system of capital infrastructure assets required to provide bulk services to an approved land development are located (the impact zones are Stellenbosch Town, Klapmuts, Dwars River, Franschhoek, Koelenhof, Polkadraai and Raithby);

1.14 **'internal engineering service'** means an engineering service within the boundaries of a land area which is necessary for the use and development of the land area concerned and which is to be owned and operated by the Municipality or private owner;

1.15 **'land development'** means the erection of buildings or structures on land, or the change of use of land, including township establishment (provision of engineering services infrastructure), the subdivision or consolidation of land or any deviation from the land use or uses permitted in terms of the Zoning Scheme;

1.16 **'land development application'** means an application for approval of land development as contemplated in section 41 of the SPLUMA or a building plan application;

1.17 '**land use'** means the purpose for which land is or may be used lawfully in terms of the municipal land use scheme or of any other authorisation, permit or consent issued by a competent authority, and includes any conditions related to such land use purposes;

1.18 **'link engineering service'** means the capital infrastructure assets associated with that portion of an external engineering service which links an internal engineering service to the applicable bulk service, and which is not shared by multiple users or the community generally;

1.19 **'LUPA'** means the Western Cape Land Use Planning Act, 2014, Act. 3 of 2014 (PN 99/2014 of 7 April 2014);

1.20 '**MSDF**' means the current Stellenbosch Municipal Spatial Development Framework contained in the Municipality's approved Integrated Development Plan, as amended from time to time;

1.21 **'Municipality'** means (a) the Stellenbosch Municipality (WCO24) established in terms of Provincial Notice 489 of 22 September 2000 in terms of the Local Government: Municipal Structures Act, 117 of 1998, and (b) includes all political structures or office bearers, the Municipal Planning Tribunal and municipal staff members to whom authority has been delegated to take decisions in terms of the Municipality's delegation system;

1.22 **'municipal infrastructure service'** means any of the following municipal services, namely potable water, sewerage and wastewater treatment, electricity distribution, municipal roads, street lighting, storm water management, solid waste disposal and public transport, including non-motorised transport. Community facilities, including play equipment, street furniture, crèches, clinics, sports fields, indoor sports facilities or community halls. Conservation purposes, energy conservation, climate change; or engineering services.

1.23 **'Municipal Planning Tribunal'** means a Municipal Planning Tribunal as defined in the SPLUMA, and includes a municipal official authorised to determine land use and land development applications, in terms of section 35 of the SPLUMA;

1.24 '**Planning By-Law'** means the Stellenbosch Municipality: Land Use Planning By-Law published in the Western Cape Provincial Gazette Extraordinary of 9 June 2023, as amended from time to time;

1.25 **'SPLUMA'** means the Spatial Planning and Land Use Planning Act, 16 of 2013;

1.26 **'Systems Act'** means the Local Government: Municipal Systems Act, 2000, Act 32 of 2000; and

1.27 '**Zoning Scheme**' means the Stellenbosch Municipality: Zoning Scheme By-Law as adopted, passed, published, applicable and amended from time to time.

In this policy, unless the context indicates otherwise, the singular includes the plural and vice versa

2. INTRODUCTION

2.1. The Constitution enjoins local government not just to seek to provide services to all its inhabitants, but to be fundamentally developmental in orientation and to play a key role in promoting justifiable social and economic development. To this end it *inter alia* has to perform regulatory functions in respect of land use planning and development and ensuring lawful, reasonable and fair administrative government practices.

2.2. Socio-economic development is generally regarded as the passport to reduced poverty, reduced inequality and improved social well-being. New economic development generally also has a positive impact on the municipality's finances. It increases revenue from property rates and service charges by expanding the base of ratepayers. However, development associated with economic growth has an impact on the demand for essential engineering services, which are needed to support sustainable social and economic development. Without available infrastructure of adequate capacity, public and private sector investment in Stellenbosch will decline.

2.3. Stellenbosch is as an attractive destination for economic investment. Working towards the MDSF vision of Stellenbosch as the "Valley of Opportunity and Innovation", a number of principles are key, including that future opportunity should be allowed to build on existing infrastructure investment. Engineering services infrastructure (water, sewerage, stormwater, roads, street lighting, solid waste and electricity) represents substantial assets for enabling individual and communal development opportunities of different kinds.

2.4. The creation and promotion of an enabling environment for business to grow and create jobs, is fundamental to a competitive and vibrant economy. The potential for large scale upliftment and development may be severely hampered by the lack of attention to necessary infrastructure. The Municipal Council aims to create an economically enabling environment in which investment can grow and jobs can be created while still being able to provide basic services to all its citizens. The equitable and efficient financing of the cost of infrastructure to accommodate new developments is key in this regard.

2.5. Additional engineering services infrastructure must be provided to create additional services capacity to cater for growing needs, and it comes at a high cost. The rationale for DCs needs to be understood in relation to how this particular funding mechanism fits within the municipal fiscal framework. Municipal service delivery is generally financed through a fiscal framework that is based on a clear assignment of fiscal powers and functions that empower municipalities to raise property rates and usage charges on electricity distribution, water and sanitation services and solid waste collection.

2.5.1. These primary sources of revenue are supplemented by intergovernmental transfers that support the operating costs of basic service delivery to poor households, as well as related national development priorities. Municipalities

may use any operational surpluses generated from this revenue to finance capital investment programmes, again supplemented by intergovernmental transfers, as well as funds that have been borrowed to finance infrastructure investment programmes.

2.5.2. Municipal development charges complement these sources of capital finance, by providing a direct charge to beneficiaries of existing and planned infrastructure installed to enable an intensification of land use. Development charges are thus an additional source of capital finance, which enhance the efficiency and volume of municipal capital financing through -

- ensuring that the beneficiaries of infrastructure pay a fair share of the costs of installing it, relative to other residents;
- releasing resources that a municipality would otherwise have dedicated to meeting these needs to be spent on other development priorities; and
- providing an additional revenue stream to support municipal borrowing programmes, where applicable.

2.6 For both municipalities and developers to budget and plan efficiently, requires a robust legal basis on which development charges are levied, linked to long term spatial and infrastructure planning systems. Local government may only act within the powers lawfully conferred upon it.

2.7 After the country's first democratic elections, the Legislature was tasked to translate the electoral dream of a "Better Life for All" into legislation. It put the public sector at the heart of the challenge to reduce poverty. Legislation such as the SPLUMA and LUPA followed, both which empower, qualify and constrain municipal powers to levy development charges.

2.8 The Amendment Act, which has been assented to on 6 June 2024 but which will only take effect on a date to be determined by the President by proclamation in the Government Gazette, provides for a uniform, consistent, transparent and equitable basis on which municipalities can calculate and levy development charges on developers.

2.9 A development charge is a once-off capital charge to recover the actual cost of external infrastructure required to accommodate the additional impact of a new development on engineering services. A DC calculation is triggered by a land use change / land development application that will, if approved, intensify the municipal infrastructure demand. The threshold is the level up to which a new land use is deemed to have the same infrastructure impact as the existing permissible use and is determined based on a technical assessment.

2.10 The DC policy is an important tool to provide economic infrastructure and to ensure sustainable infrastructure investment in all the required engineering services. It provides the key details of the Municipality's Development Charges for Engineering Services, covering water, roads, stormwater, sewerage, solid waste and electricity.

2.11 A motivation for DCs is that the incidence of the cost is more accurately and equitably assigned to those who directly benefit from the infrastructure, rather than being spread amongst all ratepayers. The key function of a system of DCs is to ensure that those who benefit from new infrastructure investment, or who cause off-site impacts, pay their fair share of the associated costs. A primary role of a system of DCs is to ensure the timely, sustainable financing of required urban infrastructure.

3. LEGISLATIVE (REGULATORY) FRAMEWORK

3.1 Source of empowerment

A municipality derives its power to levy development charges from legislation, not from policy. Policy determinations cannot override, amend or be in conflict with laws (including subordinate legislation). **[1]**

In *Fedsure* the Constitutional Court said that '*[i]t seems central to the conception of our constitutional order that the Legislature and Executive in every sphere are constrained by the principle that they may exercise no power and perform no function beyond that conferred upon them by law*'. It is trite that "*a local government may only act within the powers lawfully conferred upon it*". **[2]**

> "*A municipality under the Constitution is not a mere creature of statute otherwise moribund save if imbued with power by provincial or national legislation. A municipality enjoys 'original' and constitutionally entrenched powers, functions, rights and duties that may be qualified or constrained by law and only to the extent the Constitution permits.*" **[3]**

It is also a well-established principle of South African law that powers given to a public body for one purpose cannot be used for ulterior purposes which are not contemplated at the time when the powers were confirmed. **[4]** Good intentions and public benefits are insufficient. As *Baxter* mentions: "*It does not help that the improper purpose which the public authority sought to achieve was well intentioned, or even that it would benefit the public.*" **[5]**

The powers lawfully conferred upon the Municipality in relation to development charges have been qualified and constrained in terms of national, provincial as well as municipal legislation. A study into this rather dense legislative environment was undertaken to ensure that this policy document will be in line with the current and proposed empowering legislation.

3.2 Relevant legislation

Attention is invited to the provisions of the following legislation.

- The Constitution of the Republic of South Africa, 1996 ('Constitution').
- The Systems Act.
- Zoning Scheme.

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1 *Akani Garden Route (Pty) Ltd v Pinnacle Point Casino (Pty) Ltd* 2001 (4) SA 501 (SCA) at par [7].

2 *Fedsure Life Assurance Ltd and Others v Greater Johannesburg Transitional Council and Others* 1999 (1) SA 374 (CC) par 58.

3 *City of Cape Town v Robertson* 2005 (2) SA 323 (CC) at par 60.

4 See Baxter, Lawrence. 1984. *Administrative Law*. Juta & Co, Ltd: Cape Town on p. 508 and 511.

5 See *Administrator, Cape v Associated Buildings Ltd* 1957 (2) SA 317 (A) at 329). Also see *South Peninsula Municipality and Another v Malherbe NO and Others* 1999 (2) SA 966 (C) at 981D.

- Municipal Fiscal Powers and Functions Act, 12 of 2007 – ('Fiscal Powers Act').
- The SPLUMA.
- The LUPA.

For ease of reference some of the relevant provisions therein contained, are quoted *verbatim* further below and in Appendix "A".

3.2.1 The Constitution

The Constitution enjoins local government to seek to provide services to the citizens, to be fundamentally developmental in orientation, to promote justifiable social and economic development and, together with other organs of state, to contribute to the progressive realisation of the fundamental constitutional rights.

Municipalities derive their fiscal powers from section 229 of the Constitution. Section 229(1)(a) empowers a municipality to impose rates on property and surcharges on fees for services provided by or on behalf of the Municipality.

It is necessary to distinguish between '*services charges*' and '*development charges*'.

- A service charge is ongoing contributions (usually levied monthly), required to recover the ongoing costs reasonably associated with rendering the service (e.g., refuse removal), including capital, operating, maintenance, administration and replacement costs, and interest charges.
- A development charge ('DC') is a once-off capital charge to recover the actual cost of external infrastructure required to accommodate the additional impact of a new development on engineering services. Development charges fall in the section 229(b) category and is not a service fee.

3.2.2 The Systems Act

See Appendix "A" for relevant sections of the Systems Act. Essentially the Systems Act deals with the empowerment of local authorities to provide municipal services for the benefit of the local community as well as the funding thereof by charging service charges or fees for covering the costs thereof. This is achieved by applying tariffs that must reflect the costs reasonably associated with rendering the service, including capital, operating, maintenance, administration and replacement costs, and interest charges. DCs are not intended to fund municipal services being rendered.

3.2.3 The SPLUMA

- Section 40(7)(b) empowers a municipal Planning Tribunal, in the approval of any land development application, to impose any reasonable conditions, including conditions related to the provision of engineering services and the payment of any development charges.

- Section 49(4) provides that an applicant may, in agreement with the Municipality or service provider, install any external engineering service instead of payment of the applicable development charges, and the fair and reasonable cost of such external services may be set off against development charges payable.

- According to section 49(5), if external engineering services are installed by an applicant instead of payment of development charges, the provision of the Local Government: Municipal Finance Management Act, 56 of 2003 pertaining to procurement and the appointment of contractors on behalf of the Municipality, does not apply.

[NOTE: 'Applicant' to be read as a 'developer' as defined.]

3.2.4 LUPA

- Section 40(1) of LUPA empowers a municipality, when approving a land use application, to do so subject to conditions, which conditions must be reasonable conditions and must arise from the approval of the proposed utilisation of land.

- In terms of section 40(2) such conditions may include, but are not limited to, conditions relating *inter alia* to the provision of engineering services and infrastructure; and the cession of land or the payment of money.

- Section 40(3) empowers a municipality to require in a condition relating to the provision of engineering services and infrastructure that a proportional contribution to municipal public expenditure be made according to the *normal need* therefor arising from the approval, as determined by the Municipality in accordance with norms and standards as may be prescribed. Section 40(12) provides that a municipality may, if appropriate, depart from contributions so determined.

- Section 40(4) provides that such municipal public expenditure includes, but is not limited to, municipal public expenditure for municipal service infrastructure and amenities relating to—

    - community facilities, including play equipment, street furniture, crèches, clinics, sports fields, indoor sports facilities or community halls;

    - conservation purposes, energy conservation, climate change; or engineering services.

- Section 40(5) requires that, when determining the contribution contemplated in subsections (3) and (4), a municipality must have regard to at least—

    - the municipal service infrastructure and amenities for the land concerned that are needed for the approved land use;

    - the public expenditure on that infrastructure and those amenities incurred in the past and that facilitates the approved land use;

- the public expenditure on that infrastructure and those amenities that may arise from the approved land use;
- money in respect of contributions contemplated in subsection (3) paid in the past by the owner of the land concerned; and
- money in respect of contributions contemplated in subsection (3) to be paid in the future by the developer of the land concerned.

- Section 40(6) requires that, except for land needed for public places or internal engineering services, any additional land required by the Municipality arising from an approved subdivision must be acquired subject to applicable laws that provide for the acquisition or expropriation of land.

3.2.5 Zoning Scheme

"Development charges in terms of this scheme

34*,(1) The calculation of development charges and whether or not a development charge is payable, shall be subject to the municipality's policy adopted in this regard.*

(2) Where the full extent of the primary development rights attached to a property has not been taken up, additional development charges will be applicable when the remainder of such extent of permissible development rights is exercised, and any credit for development charges will only amount to the extent of the legal historic development of the property in terms of which the service demand has already been accounted for in the bulk service networks. The onus of proof for the payment of any development charge in the past is on the developer.

(3) Where the provisions in a particular zone identifies that a development charge is payable for intensified primary development rights which came into operation as a result of this scheme, and where the owner intends to develop according to such intensified rights, such development charge shall be calculated when the building plan is submitted, and shall be paid prior to the approval of said building plan which takes up such additional rights or part thereof.

(4) Where an application is made in terms of planning law, or where application is made for additional use rights or permissions in terms of the scheme, the municipality may impose a condition related to development charges payable where said approval leads to the intensification of land use beyond the primary rights which was originally approved on the property.

(5) Unless alternative agreement is reached in writing between the owner and the Municipality, no building plan shall be approved for any property where an outstanding development charge is payable."

[NOTE: 'Owner' to be read as a 'developer' as defined.]

3.2.6 (a) Municipal Fiscal Powers and Functions Act, 12 of 2007 – ('Fiscal Powers Act')

This Act was adopted to regulate the exercise by municipalities of their

power to impose surcharges on fees for services provided under section 229 (1) (a) of the Constitution; to provide for the authorisation of taxes, levies and duties that municipalities may impose under section 229 (1) (b) of the Constitution; and to provide for matters connected therewith. The date of its commencement is 7 September 2007.

This Act applies to municipal surcharges and municipal taxes referred to in section 229 of the Constitution, *other than* rates on property regulated in terms of the Local Government: Municipal PropertyRates Act, 2004, and municipal base tariffs regulated under the Local Government: Municipal Finance Management Act, 56 of 2003, the Systems Act or sector legislation.

(b) The Amendment Act

On 6 June 2024 the President assented to the Amendment Act but it will only take effect on a date to be determined by the President by proclamation in the Government Gazette.

National Treasury previously published various draft *Policy Frameworks* for Municipal Development Charges since the commencement of the 2007 Act. According to those frameworks the guiding principles in relation to development charges were equity and fairness, predictability, spatial and economic neutrality and administrative ease and uniformity. 'Fairness' to ensure that developers pay only for the infrastructure investments which they benefit from. 'Predictability' to enable developers to accurately estimate their liability and hold municipalities to account for the timely delivery of required infrastructure.

Those Policy Frameworks have since been converted into a memorandum of objects to the precursor of the Amendment Act, ie the Municipal Fiscal Powers and Functions Amendment Bill. It was part of the document that was published for public comments in the 2020 Government Gazette which ultimately culminated in the Amendment Act. Therefore, in the formulation of this policy document, the focus has been to bring it in line with the underlying thinking in the Amendment Act and the documents and processes leading up to it.

The purposes of the Amendment Act *inter alia* include to amend the 2007 Act, so as to regulate the power of municipalities to levy development charges; to set out the permissible uses of income from development charges; to provide for the basis of calculation of development charges; to provide for municipal development charges policies, community participation and by-laws; to provide for the installation of external engineering services by developers instead of payment of development charges; to provide for the consequences of non-provision of infrastructure by a municipality; to provide for rebate and exemption on the payment of development charges; to provide for dispute resolution, delegations and financial misconduct and transitional provisions relating to development charges; ; and to amend the SPLUMA.

Essentially the Amendment Act seeks to regulate the power of municipalities to levy development charges in respect of a land development application submitted to the Municipality in terms of section 33(1) of SPLUMA or a municipal planning by-law. Clause 4 of the Amendment Act inserts **Chapter 3A**, which deals with development charges and *inter alia*:

- provides for a power for municipalities to levy development charges and establishes the basis on which they are calculated

(Clause 9A);

- allows a municipality which decides to levy development charges to grant a rebate for a category of applicants or category of land developments through reducing the development charges payable or to exempt them from paying development charges where it has set out a criteria for such rebate or exemption in its policy on development charges (Clause 9E);

- permits a municipality to set off the cost of infrastructure installed by the developer against a development charge (Clause 9G);

- deals with the consequences of a municipality not providing infrastructure for which a developer has paid a development charge (Clause 9H)

- provides for a mechanism to resolve disputes for a person whose rights are affected by a decision regarding development charges (Clause 9J).

The Amendment Act is to amend the SPLUMA, including *inter alia* inserting the following definitions:

- ***'**bulk engineering services**'** means capital infrastructure assets associated with that portion of an external engineering service which is intended to ensure delivery of municipal engineering services for the benefit of multiple users or the community as a whole, whether existing or to be provided as a result of development in terms of a municipal spatial development framework.*

- *'link engineering services' means the capital infrastructure assets associated with that portion of an external engineering service, which links an internal engineering service to the applicable bulk engineering services.*

The Amendment Act restricts the scope of engineering services to those already covered in the current definition of engineering services provided in the SPLUMA. These are the provision of water, sewerage, electricity, municipal roads, storm water drainage, gas and solid waste collection and removal required for the purpose of land development. However, some level of flexibility has been provided for municipalities to levy development charges on municipal services other than engineering services with the approval of the Minister of Finance.

The Amendment Act also proposes the following amendments to the SPLUMA.

- The amendment of section 49 by the substitution for subsection (2) of the following subsection:

  A municipality is responsible for the provision of external engineering services: Provided that link engineering services are installed by an applicant and that the municipality may require that such services are installed to provide a greater capacity than the land development itself needs, subject to the municipality

reimbursing the applicant accordingly, unless the applicant waives his or her claim to reimbursement or the value of installing the additional capacity is set off against the applicable development charges liability.

- The amendment of section 49 by the addition of the following subsection:

  (6) A municipality may agree to contribute towards the cost of link engineering services, where the applicant's provision of link engineering service that meet the minimum standards of the municipality shall result in capacity that exceeds the requirements of the land development itself: Provided that the maximum contribution of the municipality does not exceed the amount which represents the difference between the cost associated with meeting the minimum standard and the cost of the actual requirements of the land development in question. (Emphasis added).

[NOTE: 'Applicant' refers to a 'developer' as defined.]

The following is noteworthy.

- Section 9A(1)(a) will empower a municipality to levy a development charge in respect of a **land development application** as contemplated in section 33(1) read with section 45 of the SPLUMA.
- Section 9A(4) will require that the amount of a development charge must be-
  - **proportional** to the extent of the demand that the land development is projected to create for **existing or planned bulk** engineering services; and
  - calculated on the basis of a **reasonable assessment of the costs** of providing existing or planned **bulk** engineering services.
- According to the new SPLUMA definition, "**bulk engineering services**" will mean *capital infrastructure assets associated with that portion of an **external engineering service** which is intended to ensure delivery of municipal engineering services for the **benefit of multiple users** or the community as a whole, whether existing or to be provided as a result of development in terms of a municipal spatial development framework.*
- According to the SPLUMA **"external engineering service"** means an engineering service situated outside the boundaries of a land area and which is necessary to serve the use and development of the land area.

3.3 Interpretation

Our higher Courts in recent times have repeatedly stated that when it comes to the interpretation of statutes, the fundamental rule is that the words in a statute must be given their *ordinary grammatical meaning*, unless to do so would result in an absurdity.

There are *three interrelated riders*: the provisions should be interpreted purposively; the provision must be property contextualised and statutes must be construed consistently with the Constitution so that where reasonably possible the provisions should be interpreted to preserve their constitutional validity. It is also well recognised that it is wrong to ignore the clear language of a statute under the guise of adopting a purposive interpretation, as doing so would be straying into the domain of the legislature.

When attributing meaning to the words used in legislation, regard must be had to the context provided by reading the particular provisions in the light of the Act or by-law as a whole and the circumstances attendant upon its coming into existence. The '*inevitable point of departure is the language of the provision itself*', read in context and having regard to the purpose of the provision and the background to it landing on the statute books. It is therefore useful, when looking at the question of the legal requirements to be satisfied when imposing development charges in the context of present-day legislation, to have a historical perspective.[1]

It is therefore important to take cognisance of the Legislative Background provided in Appendix "A" for a proper understanding of the Legislature's intention with DCs'.

4. OBJECTIVES

4.1. The objectives of this policy are to provide a sustainable and equitable framework for the financing of capital infrastructure assets and to ensure that:

4.1.1. The Municipality is able to provide capital infrastructure assets in a timely and sufficient manner to support land development;

4.1.2. Development charges complement other sources of capital finance available to the Municipality and are not utilised as a general revenue source;

4.1.3. Development charges are managed in a predictable, fair and transparent manner; and

4.1.4. Unnecessary litigation in the administration of development charges is minimised.

5. KEY PRINCIPLES OF THE POLICY

5.1. Principles to be applied must be in accordance with the current legislation, and further expounded in this policy.

5.2. Development charges will be levied based on the increased demand that utilisation of intensified land use rights, which came into operation as a result of the Zoning Scheme or approval of new land development applications, are reasonably expected to have on existing and planned external engineering services capacity, irrespective of the geographical location of the development. For example, the traffic generated by a development located along a provincial road, will ultimately end up on the municipal road network that link to the provincial roads. The same applies to the additional stormwater run-off that ends up in downstream municipal networks and river courses, increase in demand and the bulk supply of water, and sewer and solid waste disposal. Factors are allowed in the calculations to reflect the actual usage in terms of industry norms and standards of infrastructure for these cases.

5.3. Four key principles underlie the system of development charges. These are:

[1] *Natal Joint Municipal Pension Fund v Endumeni Municipality* 2012 4 SA 593 (SCA)

5.3.1. ***Equity and Fairness***: Development charges should be reasonable, balanced and practical so as to be equitable to all stakeholders. The key function of a system of development charges is to ensure that those who benefit from new infrastructure investment, or who cause off-site impacts, pay their fair share of the associated costs.

This implies that:

5.3.1.1. The Municipality should recover from developers a contribution that is as close as possible to be full and actual costs of the capital infrastructure assets that are needed to mitigate the impacts of their land developments and to provide external engineering services to their developments;

5.3.1.2. Development charges are levied to recover the infrastructure costs incurred or to be incurred due to land development, and are thus not a form of taxation;

5.3.1.3. Costs which should be covered by development charges can be determined both in relation to the value of pre-installed capital infrastructure assets resulting from historical investments, and the provision of new capital infrastructure assets to meet new capacity requirements; and

5.3.1.4. Development charges are not an additional revenue source to be used to deal with historical backlogs in provision of services, such as backlogs that exist in some historically disadvantaged areas.

5.3.2. **Predictability:** Development charges should be a predictable, legally certain, and reliable source of revenue to the Municipality for providing external engineering services and should be clearly and transparently accounted for. In order to promote predictability in municipal finance systems, the costs associated with municipal capital infrastructure assets provided expressly to benefit poor households should be established before rebates or exemptions are applied in a transparent manner to fund the liability.

5.3.3. **Spatial and Economic Neutrality:** The primary role of a system of development charges is to ensure the timely, sustainable financing of required capital infrastructure assets.

This implies that:

5.3.3.1. Development charges should be determined based on identifiable and measurable costs so as to avoid distortions in the economy and in patterns of spatial development;

5.3.3.2. Development charges should not be used as a spatial planning policy instrument;

5.3.3.3. Costs recovered should be dedicated only to the purpose for which they were raised; and

5.3.3.4. Development charges should be calculated where possible on a sectoral or geographic scale, to more accurately approximate costs within a specific impact zone.

5.3.4. **Administrative ease and uniformity:** The determination, calculation and operation of development charges should be administratively simple and transparent.

6. OBLIGATION TO IMPOSE A DEVELOPMENT CHARGE

6.1. Development Charges Apply

When the Municipal Planning Tribunal or Municipality (delegated authority) approves a land development application which will or may result in intensified land use with an increased demand for external municipal engineering services infrastructure, it may, by imposing a condition of approval, levy a development charge proportional to the calculated municipal public expenditure that has or may be incurred to satisfy the increased demand according to the normal need arising from such approval.

6.2. Development Charges do not apply

Development charges do not apply to the following types of land use applications, as the impact of these land uses have an insignificant impact on engineering services infrastructure and these uses have a social and/or economic benefit to the Municipality and/or the community:

6.2.1. Home / non-commercial Early Childhood Development ("ECD") centres that serve the surrounding community. (Commercial ECD centres are dealt with below).

6.2.2. Community based churches and places of religious worship (it must be clear that such development will not lead to a significant additional service usage that will have an increased demand on municipal services).

6.2.3. House shops up to the lesser of 30% of the floor area of the buildings on the site or 50m^2 per erf.

6.2.4. Second dwellings – up to a total maximum of five bedrooms per erf will not trigger a development charges payment.

6.2.5. Houses or rooms in houses converted to student rooms / communes - up to a total maximum of five bedrooms per erf will not trigger a development charges payment. Bedrooms beyond five will be charged per room under the "Student accommodation / Commune / Hostels" DC category.

6.2.6. Houses or rooms in houses and in second dwellings converted to guest houses - up to a total maximum of three bedrooms per erf will not trigger a development charges payment. Bedrooms beyond three will be charged per room under the "Guest House" DC category.

6.2.7. Schools and Early Childhood Development ("ECD") centres: Development Charges do apply but, in order to take account of low car ownership in less affluent areas where a high proportion of learners walk to school, a trip reduction factor of 80%, in accordance with TMH17, must be applied to schools allocated to Quintiles 1 to 4 of the Western Cape Government Education Department's poverty index classification. The same applies to commercial ECD centres in the feeder areas of these schools.

6.3. A development charge will be determined by the Municipality in terms of and on the basis of the applicable statutory provisions referred to in paragraph 3.2 above read with this policy.

6.4. A developer must pay to the Municipality the full amount of the applicable development charge due prior to the exercise of any rights to use, develop or improve the land arising from the approval of a land development application, unless in the case of a phased land development –

6.4.1. The Municipality authorises phased payments in the conditions of approval of land development applications, to take into account the timing of the proposed phases of the land development; and

6.4.2. The Municipality may approve payment of the outstanding development charge into an attorney's trust account, in cases where this will enable the completion of infrastructure projects *in lieu* of development charges that are not yet completed at the time that clearance is sought and if such withholding of clearance is deemed to be unfair towards the developer. An example of this is where the Municipality has requested the upgrade or installation of a service *in lieu* of development charges, of which the upgrade was not an original condition of approval, or which is not specifically triggered by the development, but of which the immediate upgrade will be of benefit to the Municipality and/or the greater public. The conditions for the utilisation of the funds in this trust account shall be stipulated in a letter of undertaking issued by the trust attorney and as agreed to in writing by the Municipality.

6.5. When approving a land development application, the Municipality must stipulate at least the following matters relating to the development charge –

6.5.1. The total amount of the development charge;

6.5.2. The dates/development milestones on which the payment or payments must be made and the amount of such payments;

6.5.3. Whether the Municipality and the developer have agreed that the developer will install any bulk services, as contemplated in paragraph 9; and

6.5.4. Where the developer is to install bulk services instead of the payment of some portion or all of a development charge –

6.5.4.1. The nature and extent of the bulk services to be installed by the developer;

6.5.4.2. The timing of commencement and completion of the bulk services to be installed by the developer;

6.5.4.3. The amount of the developer's fair and reasonable costs of installation, or the process for determining that amount, including the process, after installation, for making any adjustments to an amount specified as determined by the Municipality; and

6.5.4.4. The engineering and other standards to which the installed external engineering services must conform.

6.6. The Municipality and a developer may, and in the circumstances provided for in paragraph 9 must, conclude an engineering services agreement to give detailed effect on the arrangements contemplated in this paragraph 6, provided that an engineering services agreement may not permit any intensification of land use beyond that which was approved.

7. CALCULATION OF DEVELOPMENT CHARGES

7.1. Subject to the provisions of this policy, a development charge shall be calculated with reference to the estimated increased load placed on the external engineering services networks that results from the development in a specific impact zone.

7.2. The capital cost of internal engineering services is for the account of the developer.

7.3. Subject to paragraph 6.3 above and for purposes of calculation of the bulk services component of a development charge, the Municipality must –

7.3.1. Determine a unit cost for each municipal infrastructure service, which unit cost must include all land cost, professional fees, materials, labour and reasonable costs of construction, but must exclude the value of any debts incurred by the Municipality for purposes of funding existing capital infrastructure assets, to the extent that such debt has not been repaid by the Municipality;

7.3.2. Apply a formula, which formula will –

7.3.2.1. Be aimed at determining the impact of the proposed land use on municipal infrastructure services, taking into account current and planned capacity, relative to the impact of the land use occurring at the date of approval of the land development application; and

7.3.2.2. Calculate the amount payable by multiplying the unit cost referred to in paragraph 7.3.2.1, by the estimated proportion of the municipal infrastructure services, including current and planned capacity, that will be utilised by the proposed land development.

7.4. The basis upon which development charges unit costs of the civil services and community services will be determined, as envisaged in paragraph 7.7, shall be consistent with Chapter 3A to be inserted into the Fiscal Powers Act by section 4 of the Amendment Act.

The methodology for calculating unit costs can be summarised as follows, per service and for each impact zone thereof:

- Use an appropriate planning horizon in the future for that service (e.g. 20 years).
- Use town-planning scenarios and engineering master planning to determine what new services are required, such that at that point in the future, the joint capacity of existing and future services matches the number of consumption units that will be in place, being the existing amount plus the future development amount.
- Estimate the costs of the existing and future infrastructure, as though it was all being constructed at the present day, i.e. replacement cost for existing infrastructure or present-day cost for future infrastructure.
- Establish the number of consumption units that the total infrastructure will cater for i.e. existing consumption plus future consumption.
- From the above calculate the cost per unit consumption factor.
- The DC for the development in question is then calculated by multiplying the nett additional consumption needed for that development, by the cost per unit consumption factor.

In this manner the new development is paying its fair share of the infrastructure that it uses in that impact zone, and not financing an existing shortfall nor financing a surplus being created.

7.5. The basis upon which development charges will be determined in terms of electricity will be as per NRS 069: Code of practice for the recovery of capital costs for distribution network assets or in terms of any existing of future municipal policy relating to electricity DCs.

7.6. The Municipality must adjust the unit cost for each municipal infrastructure service on an annual basis during the budget preparation process referred to in Section 21 of the

Local Government: Municipal Finance Management Act 56 of 2003, to take account of inflationary impacts and must publish the adjusted unit costs within two months of approving the municipal budget. The Municipality will use the Contract Price Adjustment Factor as prescribed in the SAICE General Conditions of Contract for Construction Works (as amended) to determine the annual effect of inflation.

7.7. Where possible, unit costs for each municipal infrastructure service should be re-calculated every five years to take into account the current and planned capacity for each municipal infrastructure service at the date of re-calculation, and any other relevant factors.

7.8. No adjustment factor between 2021/22 and 2022/23 was approved by the Municipal Council as the new unit costs were recalculated from scratch. As an escalation factor is still required in some instances, for instance to escalate the value of work done *in lieu* of DCs over multiple financial years, this increase is hereby confirmed as 14.7415%.

8. ADJUSTMENT FOR ACTUAL COSTS OR USAGE

8.1. Notwithstanding the provisions of paragraph 7.3, the Municipality may at its own instance or on request by a developer, increase or reduce the amount of the bulk services component of a development charge so as to reflect the actual cost of installation of the required bulk services, where:

8.1.1. there are exceptional circumstances, as motivated by the developer and if accepted by the Municipal Council, justify such an increase or reduction. An exceptional circumstance will typically be in the event that it is discovered that a gross error has occurred in the determination of the development charges tariffs, or

8.1.2. a particular land development significantly exceeds the size or impact thresholds set out in the applicable development charges tariff tables, or

8.1.3. the usage of a particular land use varies significantly from the usage of the approved development charges tariff tables and of which the actual usage is motivated by a professional engineer and can be justified by means of recognised engineering guidelines and/or industry norms and standards or,

8.1.4. where a development is situated outside the urban area, and it is not connected to or uses the bulk infrastructure allowed for in the development charge calculation, because it is providing its own bulk services (e.g. private borehole water supply and waste water package plant), then that portion of the development charge must be removed from the calculation, and the developer must pay for the installation of his own bulk infrastructure to the approval of the Engineer or,

8.1.5. in the event of the Municipality discovering that an error has occurred in the determination of the development charges tariffs, or if there are justifiable reasons to review the tariffs, it may, by means of a council resolution, correct such error or review such tariffs.

8.2. Where the Municipality adjusts the amount of the bulk services component of a development charge in terms of this section:

8.2.1. the developer is responsible for the costs of performing the calculation of such adjustment, which must be carried out by a registered professional civil engineer acceptable to the Municipality and appointed by the developer with appropriate experience and expertise having regard to the nature and extent of the proposed land use; and

8.2.2. the actual cost must include, where applicable and without limitation, land

costs, professional fees, materials, labour, the reasonable costs of construction and any tax liabilities: provided that all such costs would otherwise have been borne by the Municipality, in the provision and installation of the bulk services concerned.

9. INSTALLATION OF EXTERNAL ENGINEERING SERVICES INSTEAD OF THE PAYMENT OF DEVELOPMENT CHARGES

9.1. The Municipality may agree with a developer that the developer installs all or part of the external engineering bulk services required for an approved land development instead of the payment of the applicable development charge. Such agreement shall be in writing and any work performed by the Developer prior to such an agreement being in place, shall be at the developer's own risk.

9.2. Where a developer installs external engineering services to the technical standards required by the Municipality, as reflected in the applicable conditions of approval of the land development application or as agreed with the Municipality in writing, the developer may set off the fair and reasonable cost of such installation, as determined by the Municipality, against the applicable development charges.

9.3. Any capital infrastructure assets forming part of an external engineering service installed by a developer instead of payment of any part of a development charge shall, upon installation, become the property of the Municipality, and-

9.3.1. the developer shall bear the responsibility of ensuring that ownership or other relevant rights to the affected capital infrastructure assets is or are transferred to the Municipality;

9.3.2. the Municipality must include the applicable capital infrastructure asset gain in its next adjustments budget, in accordance with regulations relating to asset gains, made in terms of the Local Government: Municipal Finance Management Act 56 of 2003. This information must be provided, in a format acceptable to the Municipality, by the registered professional civil engineer appointed by the Developer for the project and prior to any subdivision clearance or building plan approval (whichever comes first).

9.4. The Municipality may require that a developer installs external engineering services to accommodate a greater capacity than that which would be required for the proposed land use alone in accordance with any master plan approved by the Municipality, in order to support planned future development in the vicinity of the approved land development. Where the total fair and reasonable cost of installation of such required external engineering services exceeds the development charge payable by the developer, the Municipality may reimburse the developer the amount in excess of the development charge, in accordance with a written agreement, provided that such infrastructure has been provided for in accordance with an approved master planning programme for such service and which has been approved as a capital project in terms of the budget of the Municipality. This reimbursement is to be within an agreed payment schedule not exceeding three years from the date of installation unless the developer waives his right to the applicable reimbursement.

9.5. If the developer elects to develop outside the Municipality's approved capital expenditure programme, he or she will have to fund the provision of services to enable such development. There is no obligation on the Municipality to provide services to land simply because an owner wants to develop his/her land and the Municipality is not obligated to re-imburse the developer for such expense. Section 152 of the Constitution emphasises the fact that the Municipality must structure its administration and budgeting and planning processes to give priority to the basic needs of the community.

9.6. When a developer installs external engineering services instead of payment of a

development charge, he or she must adopt the most cost-effective and efficient approach to meet the Municipality's technical standards. The principles of procuring the most cost–effective and efficient services must be followed. Therefore, the installation of engineering services must be provided at costs based on a competitive procurement process and evaluated by the developer's consultant with a recommendation for appointment. Such recommendation must be approved by the Municipality before the appointment of a contractor for this purpose.

9.7. Upon the developer having complied with all the terms and conditions for the installation of municipal services in lieu of development charges in terms of an engineering services agreement the "Municipality undertakes to value the total cost of the municipal services installed. Such valuation will be based on the payment certificates as certified by the professional consulting engineer. The total value as per the final payment certificate of the project will be used to determine the total cost of the municipal services installed. If the project has been completed in a previous financial year, the total completion value (as normally indicated on the final payment certificate) can be escalated to the year at which time DC payment is to be made. The escalation rate will be the same as the DC annual escalation as approved by the Municipal Council. The outstanding amount of development charges payable will be reduced by the value of such municipal services installed. The outstanding amount will be payable before a clearance certificate is issued by the Municipality, or before an occupation certificate is issued (where clearance certificate is not applicable) or by any stage as indicated by the Municipality in the approval conditions for that development. If there is no outstanding amount due, i.e. if the developer has spent more than the DC amount payable, a financial reconciliation must still be submitted by the consulting engineering to the Municipality for their consideration and approval, prior to the issuing of any clearance or occupation certificate.

10. NON-PROVISION BY THE MUNICIPALITY

10.1. Where the Municipality has agreed to install the required external engineering services and fails to do so within a period of twelve months from the date for completion stipulated in such agreement, the Municipality must return the applicable portion of the development charge paid by the developer which is attributable to the failure, to the developer, with interest charged at the applicable rate for debts owed to the State.

10.2. Notwithstanding the provisions of paragraph 10.1, the Municipality and the developer may agree to:

10.2.1. an extension of the time period for the installation of the required external engineering services by the Municipality: provided that such extended time period may not exceed twenty-four months and provided further that where the Municipality completes the installation within such extended time period, it has no obligation to return the development charge paid by the developer, to the developer; or

10.2.2. an engineering services agreement, or such a revised agreement, in terms of which the developer agrees to install the required external engineering services in whole or in part and, where agreeing to install in part, the time period within which the Municipality will install those external engineering services for which it remains responsible: provided that the extended time period for installation by the Municipality may not exceed twenty-four months and provided further that where the Municipality completes its portion of the installation within such extended time period, it has no obligation to return that portion of the development charge or any interest thereon paid by the developer which pertains to the external engineering services installed by the Municipality, to the developer.

11. WITHHOLDING CLEARANCES AND APPROVALS.

11.1. The Municipality shall be entitled to withhold any consent, clearance or approval in respect of a land development in the event where development charges owed by the developer remain unpaid or the developer fails to install external engineering services in accordance with an engineering services agreement entered into with the Municipality.

11.2. The Municipality shall not be obliged to allow any internal or link services to be connected to the bulk services of the Municipality until all development charges have been paid by a developer.

12. REBATES, EXEMPTIONS AND DISCOUNTS

12.1. The Municipality may only grant a rebate for a category of applicants or a category of land developments through reducing the development charge payable in respect thereof or exempt a category of applicants or a category of land developments from paying development charges if it meets one or more of the following criteria:

- The beneficiaries of the land development must primarily be indigent persons, persons dependent on pensions or social grants for their livelihood, or persons temporarily without income.
- The land development must be for purposes of serving the community, conservation, educational, institutional or public purposes as defined in Schedule 2 to the SPLUMA.
- The applicant for a rebate or exemption must be a registered non-profit or charitable community organisations undertaking social development projects that is beneficial to the community and/or where the applicant is able to demonstrate how the proposed development will have a social and/or economic benefit to the Municipality. The use of any land or buildings, or any part thereof, shall not be for the private financial benefit of any individual, including as a shareholder in a company or otherwise.
- If the bulk engineering services for the land development concerned have been budgeted to be funded through a transfer from another sphere of government, a rebate or exemption may be granted to the extent of that transfer.

12.2 Examples of land uses that qualify for automatic exemptions, are the following:

- All government subsidised housing programmes will be automatically exempt from DCs. These housing projects are approved by the Municipal Council as per the Housing pipeline prior to implementation and such approval should include financial commitments regarding the provision of bulk services for these projects. Such projects would also typically qualify for government grants to fund the upgrade of bulk infrastructure. It is thus not necessary for development charges if the provision of bulk services is to be funded by alternative funding sources. If any bulk upgrades are identified to accommodate the new development during land use approval, then the onus will be on the Municipal Council to allocate the required funds to the budget as part of the project implementation.

12.3 Examples of land uses that may potentially qualify for rebates, subject to council approval, are the following:

- Public schools, public hospitals, public clinics and other public infrastructure

projects developed and funded by government which provides a service to especially the poorer communities may qualify for a potential rebate. These projects will have a social and economic benefit to the communities and the Municipality in its whole and in so doing will alleviate some institutional and financial pressure on the Municipality in terms of providing social infrastructure and social development programmes.

12.5. Applications and motivations for rebates must be in writing and addressed to the Director: Infrastructure Services for evaluation, calculation of the applicable development charge as if it were payable, and submission of a recommendation to the Stellenbosch Municipal Council for consideration. Such submission must clearly indicate how the application meets the criteria of 12.1 and / or 12.3 above. Should the submission/motivation fail to prove that it meets the required criteria, it will not be recommended to the Municipal Council for consideration.

12.6. If a rebate is granted, the Municipal Council must set out the reasons for its decision, must identify the alternative funding source for the required bulk engineering services to the value of the rebate, and must budget for and/or obtain funding from an alternative source to the value of the subsidy.

12.7. Before the Municipality grants an individual subsidy, the responsible municipal department (indicated in brackets below) must:

12.7.1. ensure that the revenue to be forgone as a result of any rebate approved by the Municipal Council is reflected in the Municipality's budget (Finance);

12.7.2. must provide for budgetary provision for the realisation of the revenue forgone to be made, from another realistically available source of revenue (Finance);

12.7.3. ensure that the monetary value of the rebate, together with the amount of any other payment or payments received by the Municipality towards the capital costs of external engineering services for an approved land development, is at least equal to the development charge calculated in accordance with paragraph 12.4.1. (Infrastructure and Finance)

12.8. A discount for Inclusionary housing units/erven will be applicable if approved by the Municipal Council in the Stellenbosch Municipality's Inclusionary Zoning Policy,2023 (as amended from time to time). The discount will be based on the discount rate approved in the aforementioned policy.

13. SPECIAL ARRANGEMENTS

13.1. Rural areas/farms: Development charges will not be levied in respect of buildings as are reasonably connected with the permissible main farming activities on the farm (e.g. cellar and bottling facilities on a wine farm or a fruit packaging and storage facility on a fruit farm). Development charges according to the applicable tariff will be levied for any other development on farms requiring approval of land use applications, e.g., a farm stall, function venue, tourist accommodation facilities, conference facilities or other commercial activities. A scientifically calculated reduction factor of 50% will however be applied to the trip generation rates as specified for such land uses outside of urban areas.

13.2. Gross Leasable Area ("GLA"): When at the time of the development charges calculation being done, the GLA figure is not known, it will be deemed to be 15% less than the permissible total bulk (i.e. based on 85% of the total permissible bulk).

13.3. Deviation from parking ratios and development charges *in lieu* of Parking bays: If the development is located in an area where in the opinion of the Municipality the lack of

sufficient on-site parking is currently causing problems, payment of parking development charges in lieu of providing parking bays will not be permitted and the required parking ratio as defined in the Zoning Scheme must be complied with.

Some or all of the following criteria, at the sole discretion of the Municipality's Roads, Transport & Stormwater department, must be met before a development charges payment in lieu of parking bays will be favourably considered:

- If located in the historical CDB core where buildings were historically approved with limited parking provision;
- When a development is situated within a 500m radius of a public transport hub or facility;
- When a development is situated along a primary functional public transport route – provided that the necessary embayment required, is provided;
- When a development is situated along a primary Non-Motorised Transport. route (as defined by the Non-motorised Transport Masterplan) – provided that the necessary facilities are in a functional condition;
- Where a public parking garage has been constructed that, in the Municipality's opinion, adequately caters for the demand created by the shortfall of on-site parking.

13.4. Provincial roads outside of the urban boundaries are not allowed for. For provincial Roads within the urban boundaries, 20% of the value thereof has been allowed for in the determination of the development charges tariffs and therefore this percentage will be allowed to be offset from development charges where constructed by the Developer in terms of an engineering services agreement. The offsetting of development charges against the full cost of provincial road upgrades would result in an under-recovery of development charges for municipal roads. Exception is upgrades to intersections between municipal and provincial roads, where the full amount can be offset from development charges.

13.5. Non-motorised transport facilities: A functional and safe non-motorised transport and public transport network will reduce the dependence on private motor vehicles and therefore relieve road congestion and free up capacity on the roads and intersections. The developer may set off its fair and reasonable cost of providing such facilities, as determined by the Municipality, against the applicable development charges if the Municipality is satisfied, based on its non-motorised transport master plan, that those facilities are for the benefit of multiple users/developments and/or the community as a whole.

13.6. Handling of properties with historical land use rights: If a property (especially business and industrial zoned property) has an existing zoning right, it does not necessarily mean that DCs have been paid on the full development potential of the property when such zoning was approved. A DC credit can only be granted if a DC for a specific development or building has been paid in the past, or if there are existing permanent, legal buildings (has building plan approval) on the site which service demand has already been absorbed into the bulk service networks. Otherwise there is no justification for granting such a credit. The onus to prove that DCs have been paid is on the Developer/Applicant. DC's will be payable before building plan approval.

13.7. Temporary Departures: No development charges will be levied in respect of temporary departure approvals; provided that:

13.7.1. If, in the Municipality's opinion, any external engineering services upgrades are required to meet increased demand due to the impact of the temporary land

use concerned, even if of a temporary nature, the developer must construct such upgrade at own cost; and

13.7.2. if an application for an extension of a temporary departure is granted, development charges will be levied due to the prolonged impact on services.

13.8. Where a development's development charges are utilised to upgrade a specific service in order to create the required capacity, and the development charges for that specific service category is not sufficient to cover the cost of the upgrade, the Director: Infrastructure Services**,** at his discretion, will determine if development charges from the other service categories can be utilized to cover the cost. Factors to be taken into consideration include the status of bulk services in the development area, the practicality and timing to secure alternative sources of funding, etc. The Community Facilities Development Charges must be ring fenced and cannot be utilised on engineering infrastructure.

13.9. Where a service other than a bulk service needs to be modified/relocated in order to accommodate a development, and such modification/relocation is the Municipality's responsibility, but cannot be implemented by the Municipality due to time and/or budget and/or operational constraints, such work may be set off from DCs. An example would be if a municipal service is located on private property, without a servitude, and such service needs to be relocated to allow building work.

13.10. Where a change in land use leads to a lower impact than the original land use, and leads to a specific service being in a "credit" in terms of the DC for that service, such credit cannot be refunded, or be offset from the DCs of any of the other services. The reason for this is that the original impact has already been catered for in terms of bulk services, that expense does not fall away due to the lower impact of the changed land use. Furthermore, should the new land use in future change back to its original use, a DC will not be applicable, as it would be deemed that such DC had been paid when the original land use had been implemented.

Example – a new 2 residential erf subdivision is approved – DCs are paid before subdivision clearance. Then afterwards, it is consolidated, no DC payable because impact on (say roads/trip generation is less for one erf than 2 erven.). Afterwards, again subdivided into the original 2 erven – no DC is now payable because a DC was already paid when the 2 erven were originally subdivided.

13.11. Outdoor Function / Picnic Areas: Where such an outdoor area is provided as an alternative seating space for the formal seating (GLA) in a restaurant/deli/tourist facility, in other words the outdoor area will not lead to additional guests, then DCs will not be applicable for the outdoor area. The total number of persons to be accommodated at any point in time at the establishment will then be limited to the capacity of the restaurant/deli/tourist facility, which must be stated in the application and in the application's motivation. If, however the seating of an outdoor area is additional to the formal seating (GLA) in a restaurant/deli/tourist facility, then DCs will be charged for that outdoor area as well.

13.12. Hostels - Roads DC's: For a primary school or high school hostel building the Roads & Transport DC will not be applicable. It can be reasonably accepted that most learners at such institutions will not be of driving age and that the hostels will be on the school premises. Under these conditions, zero - or very low trip generation is foreseen. For all other hostels, i.e. university hostels, the Roads & Transport DC will remain applicable.

Appendix "A"

Legislative background and relevant statutory provisions

Legislative background

1. The Townships Ordinance, 33 of 1934 – ('Townships Ordinance')

Before 1 July 1986 (i.e., the commencement date of the Land Use Planning Ordinance, 15 of 1985), land use applications in the Province of the Cape of Good Hope were dealt with in terms of the Townships Ordinance, 33 of 1934.

It *inter alia* provided in section 35 *ter* that an enhancement levy was due to the local authority concerned by the owner of any land of which the *value* is or has increased in consequence of '*provisions*' being or having been '*prescribed*' (i.e., zoning rights granted). The intention clearly was that the levy would serve as the developer's contribution towards the cost of providing or upgrading municipal services infrastructure required to serve development undertaken, based on the approved enhanced rights.

2. The Venter Commission

Under the Townships Ordinance, however, the settling of the question of a basis on which engineering services should be provided by the township establisher and the local authority concerned, was one of the biggest single factors that retarded the township establishment process and the rapid and effective production of new residential sites.

On 26 June 1982 the State President therefore appointed a commission to inquire into and make recommendations *inter alia* regarding methods which may promote the provision of sufficient residential erven and reduce the cost thereof. The commission became known as the Venter Parliamentary Commission (the 'Venter Commission').

At that stage the regulation of costs of township establishment in the Cape Province was based on the recommendations of the 1970 Niemand Commission. These included the basic principle that the existing municipal rate payers should not be expected to carry the burden of services for the new township but that the arrangements between the township owner and the municipality should be such that the municipality did not make a profit out of the township owner or the purchaser of his erven either. In short, the basis for cost liability was supposed in all cases to be the principle of equal treatment, in accordance with which the inhabitants of the old town should not subsidise the new township and neither should the old derive benefit from the new township.

The Venter Commission published three reports, respectively dated 29 March 1983, 16 June 1983 and 30 November 1983. It assumed, for purposes of those reports, that the concept of '*internal services*' referred to the engineering services network that was internal to the township concerned, but that it did not include the higher order services situated within the area of the township concerned that were generally classified as '*external services*' and were able to serve adjacent areas as well. It recommended **[2]** that '*the township establisher should accept responsibility for the installation and financing of all engineering services that are internal to the township, and the local authority should accept responsibility for the installation and financing of external engineering services.*'.

3. The Land Use Planning Ordinance, 15 of 1985 – ('LUPO')

Many of the recommendations of the Venter Commission were adopted by the then Cape Province Provincial Government and served as points of departure for the drafting of the Land Use Planning Ordinance, 15 of 1985 ('LUPO').

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2 Par 3.6 Venter Commission 2nd Report sub-paragraph 10.

Section 42(1) of (the now repealed) LUPO, empowered the competent authority to grant a land use application, subject to '*such conditions as he may think fit*'. Section 42(2) of LUPO is particularly noteworthy. It read as follows:

> '*Such conditions may, having regard to-*
>
> *(a) the community needs and **public expenditure which** in his or its opinion **may arise** from the authorisation, exemption, application or appeal concerned **and** the public expenditure **incurred in the past** which in his or its opinion facilitates the said authorisation, exemption, application or appeal, and*
>
> *(b) the various **rates and levies** paid in the past or to be paid in the future by the owner of the land concerned, **include conditions** in relation to the cession of land or the **payment of money which is directly related to requirements** resulting from the said authorisation, exemption, application or appeal in respect of the provision of necessary services or amenities to the land concerned*.' [Emphasis added].

LUPO no longer catered for enhancement levies but introduced an arrangement in terms of which local authorities could require, as a condition of approval, a contribution towards specified public expenditure. The qualification was that such expenditure (incurred in the past or that may arise) should (a) in the opinion of the authority, facilitate the land use approval; and (b) had to be directly related to requirements *resulting* from such approval, *in respect of the provision of necessary services or amenities to the land concerned.*

The reason why local authorities were required to take into consideration '*the various rates and levies paid in the past or to be paid in the future by the owner of the land concerned'*, relates to how *loans,* as mechanism to finance infrastructure investment programmes, fits within the municipal fiscal framework. When loans are taken up for this purpose, municipalities repay same *inter alia* by using income from those sources. In other words, even the owners of vacant land contribute towards the cost of existing infrastructure that was or new infrastructure that will be provided with borrowed funds. To disregard their previous and future contribution would therefore be in conflict with the requirement that a municipality should not make a profit out of the developer.

4. Conclusion

Development charges are nor a new revenue source or tax for municipalities, but a once-off infrastructure access charge imposed by a municipality on a developer as a condition of approval of a land development that will result in intensification of land uses and an increase in the use of or need for municipal engineering infrastructure.

All the new order local government and planning legislation and language used therein, can easily induce an exaggerated sense of the extent of the substantive shift that it is brought about. Actually, the new order regime very much replicates that which previously subsisted in terms of the old order legislation and provides for the substantive continuity of the regulatory structure.

The new order legislation merely refined statutory arrangements relating to development charges whilst the underlying principles in respect thereof, remained the same. People working with the legislation shall appreciate the pattern today is not something essentially different to what it was yesterday and because different language is used in the legal framework one shouldn't allow that to confuse oneself into thinking of it as some sort of a legal revolution. The underlying principles still represent an equitable division of development costs between the local authority and the developer.

Relevant statutory provisions

The Constitution

- Section 229(1)(b) empowers a municipality, if authorised by national legislation, to impose other taxes, levies and duties.
- According to section 229 (2) the power of a municipality to impose rates on property, surcharges on fees for services provided by or on behalf of the Municipality, or other taxes, levies or duties-
  - may not be exercised in a way that materially and unreasonably prejudices national economic policies, economic activities across municipal boundaries, or the national mobility of goods, services, capital or labour; and
  - may be regulated by national legislation.

Zoning Scheme

"Development charges in terms of this scheme

***34**,(1) The calculation of development charges and whether or not a development charge is payable, shall be subject to the municipality's policy adopted in this regard.*

(2) Where the full extent of the primary development rights attached to a property has not been taken up, additional development charges will be applicable when the remainder of such extent of permissible development rights is exercised, and any credit for development charges will only amount to the extent of the legal historic development of the property in terms of which the service demand has already been accounted for in the bulk service networks. The onus of proof for the payment of any development charge in the past is on the developer.

(3) Where the provisions in a particular zone identifies that a development charge is payable for intensified primary development rights which came into operation as a result of this scheme, and where the owner intends to develop according to such intensified rights, such development charge shall be calculated when the building plan is submitted, and shall be paid prior to the approval of said building plan which takes up such additional rights or part thereof.

(4) Where an application is made in terms of planning law, or where application is made for additional use rights or permissions in terms of the scheme, the municipality may impose a condition related to development charges payable where said approval leads to the intensification of land use beyond the primary rights which was originally approved on the property.

(5) Unless alternative agreement is reached in writing between the owner and the Municipality, no building plan shall be approved for any property where an outstanding development charge is payable."

The Systems Act

According to the Systems Act a **'***municipal service***'** means a service that a municipality is empowered to provide and which it provides or may provide to or for the benefit of the local community. Irrespective of whether such a service is provided (or to be provided) by the municipality through an internal mechanism or by engaging an external mechanism.

- Section 4 (1)l provides that the council of a municipality has the right to finance the affairs of the municipality by

- charging fees for services; and
- imposing surcharges on fees, rates on property and, to the extent authorised by national legislation, other taxes, levies and duties.

- Section 4(2) provides that the council of a municipality, within the municipality's financial and administrative capacity and having regard to practical considerations, has the duty *inter alia* to-
  - exercise the municipality's executive and legislative authority and use the resources of the municipality in the best interests of the local community;
  - strive to ensure that municipal services are provided to the local community in a financially and environmentally sustainable manner; and
  - promote and undertake development in the municipality.
- According to section 11(3) a municipality exercises its legislative or executive authority *inter alia* by imposing and recovering rates, taxes, levies, duties, service fees and surcharges on fees, including setting and implementing tariff, rates and tax and debt collection policies.
- Section 74 of the Systems Act requires that a municipal council must adopt and implement a tariff policy on the levying of fees for municipal services provided by the municipality itself or by way of service delivery agreements, and which complies with the provisions of the Systems Act and any other applicable legislation. In terms of section 74(2) a tariff policy must *inter alia* reflect at least the following principles, namely that-
  - tariffs must reflect the costs reasonably associated with rendering the service, including capital, operating, maintenance, administration and replacement costs, and interest charges;
  - tariffs must be set at levels that facilitate the financial sustainability of the service, taking into account subsidisation from sources other than the service concerned;
  - the extent of subsidisation of tariffs for poor households and other categories of users should be fully disclosed.
- Section 75A of the Systems Act deals with the general power of municipalities to levy and recover fees, charges and tariffs. It provides that a municipality may-
  - levy and recover fees, charges or tariffs in respect of any function or service of the municipality; and
  - recover collection charges and interest on any outstanding amount.

APPENDIX 15

STELLENBOSCH MUNICIPALITY

WAYLEAVE POLICY

2025/2026

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1. INTRODUCTION

1.1 Legal Context

In terms of Section 151 of the Constitution of the Republic of South Africa, 108 of 1996, a municipality has the right to govern on its own initiative, the local government affairs of its community, subject to national and provincial legislation.

Section 156 of the Constitution grants the municipalities the right to administer the local government matters listed in Schedule 5B, which include municipal roads. A municipality may make by-laws for the effective administration of municipal roads.

This Policy will be converted into municipal by-laws to give it legal effect.

1.2 Need for Co-ordination

The collective value of infrastructure services contained within the public road reserve, the road itself and Municipal Land amounts to a considerable value. This infrastructure needs to be maintained, periodically rehabilitated and replaced or upgraded from time to time. Such activities can result in considerable delays, inconvenience, danger and additional costs to the road users and Municipality if not well planned and coordinated. The potential damages that can be suffered by either party include:

- Damage to roads and other services;
- Damage to vehicles;
- Inconvenience to road users;
- Reduction of the useful life of the road, footway or other services; and
- Time and social costs caused by delays.

It is imperative that permission for all Work conducted in the public road reserves and in Municipal Land is carefully controlled and co-ordinated to avoid disturbance to service delivery and public inconvenience. This responsibility resides with the Stellenbosch Municipality and its infrastructure services departments to continuously improve the capability to provide such service.

As the custodian of all municipal road reserves, the Infrastructure Roads, Transportation and Stormwater Department is vital to initiate a programme that would establish the necessary co-ordinated activities and policies regarding Work conducted in public road reserves. This wayleave policy document (this document) is the first deliverable of the programme. This initiative was later transferred to the Asset Management and Systems (Wayleaves) Unit. This document attempts to provide a basic framework for ensuring proper co-ordination and co-operation between the various departments as well as external parties who conduct Work in public road reserves and Municipal Land.

The document was prepared with the aim to minimise and strive to eliminate any negative effect or disruptions to services installed in the public road reserves and on Municipal Land as a consequence of uncoordinated and carefully controlled Works. This document covers the procedures to apply for, process and approve Wayleaves, procedures to follow for

undertaking and completion of Work, as well as a reference to specifications according to which the Work must be done.

This initiative can only succeed if all internal and External parties involved in carrying out Work in the public road reserves and Municipal Land constructively cooperate by working according to this Code, related policies and supporting documentation.

1.3 Establishing a Wayleave Department

The Infrastructure Services Directorate has identified that this co-ordination function will need to:

- Improve the interdepartmental communication on annual Work plans and the execution of such Work;
- Coordinate and regulate all Work carried out within the public road reserves and Municipal Land;
- Minimise the danger and inconvenience to the public;
- Minimise the disturbance and damage to existing Services;
- Reduce and prevent illegal works carried out in the road reserves and Municipal Land;
- Reduce the number of legal claims; and,
- Promote the use of technology, such as Geographical Information Systems (GIS) to locate Services,
- Assist in protection and safe guarding of the municipality infrastructure assets.

In order to effectively implement and sustain such a function for a Wayleave Department and a Technician (collectively the Asset Management & Systems (Wayleaves) Section) are being established within The Stellenbosch Municipality. The four essential tasks that must be accomplished in the process of establishing the Wayleave Department and the Technician are:

- Establishing the necessary Council Policy in this regard (covered by this document);
- Establishing effective and simplistic procedures (covered by this document and detailed standard operating procedure);
- Establishing effective Municipal Bylaws (in the process of formation);
- Establishing an effective Organisational Structure (in the process of formation); and,
- Proper record-keeping of each approval and work done on-site (active).

The process to develop the Policy included the following activities:

- Identifying and documenting the Stellenbosch Municipality requirements in terms of the Policy and procedures;
- Identifying representatives for both internal and external stakeholders to participate in the policy formulation process;
- Researching existing documentation and other information sources as provided by the Stellenbosch Municipality and representatives;
- Facilitating workshops on the document; and
- Finalising documentation and getting approval from the Stellenbosch Municipality Council.

1.4 Document Structure

This document is organised into three sections. The following is a brief description of each section:

Section 1 – Introduction: This section aims to illustrate the need for coordination and responsibility of the wayleaves service coordination team. It further elaborate on the development approach adopted.

Section 2 – Definitions: This section is a summary of definitions of terms used throughout the document.

Section 3 – Policy: The Wayleave Policy as adopted by Council is explained under a collection of topics, including the Basic Wayleave Procedure. This structure was used in order to simplify the use of the document.

1.5 Supporting Documents

Three supporting documents, which documents are incorporated and form part of this Policy.

- Wayleave application form,
- The General Wayleave Conditions. These general conditions may be amended by the Wayleave Department depending on the nature of the Work to be carried out,
- Approved Wayleave or Approval letter,
- Services Verification Meeting Record
- Public Liability Insurance Checklist,
- Wayleave Tariffs as approved per financial year,
- Certificate of Works Completion

2 DEFINITIONS

The following words and phrases have the meaning assigned to them in this Code unless the context otherwise indicates:

"Authorised Agent" means an agent who is authorised by the Wayleave Department to perform specified Services;

"Backfilling" refers to the replacement of the structural layers in the trench or excavation and may include the base, sub-base, selected subgrade and subgrade, but excludes the surfacing which is covered under 'Reinstatement';

"Certificate of Works Completion" means the document issued by the Professional Engineer appointed by the Wayleave Holder as proof that Work in the public road reserves has been completed complies with the requirements and conditions of this document and that of the approved wayleave and issued to the Wayleave Holder;

"Code" means the Policy (this document) for Work in the Public Road Reserve (PRR) and other Municipal Land as approved by Council and as agreed to by the Parties including the accompanying appendices thereto;

"Council" means the Municipal Council of The Stellenbosch Municipality established by Provincial Notice No. 352 of 2000 dated 19 September 2000, as amended, or its successor in title, and any committee or person to which or whom an instruction has been given or any power, function or duty has been delegated or sub-delegated in terms of, or as contemplated in, section 59 of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000);

"Distance of Excavation" means the shortest horizontal distance between the electrical equipment or electrical structure nearest to the excavation. "Electric structure" means any power line tower, electric pole, switch box, miniature substation fence or building or any other structure used in the distribution of electricity;

"Emergency Work" is defined as any Work that is required to prevent or end a dangerous situation, to prevent or end an unplanned interruption in the supply of a Service, or to avoid any substantial losses. It is important to note that a lack of proper planning of Work to be carried out will not justify Emergency Work and such activities will be reasonably stopped by the Wayleave Department;

"External" refer to anything not belonging to Council as applicable in the context.

"Illegal" refer to Works conducted without an approved Wayleave or without a valid authorisation from Council.

"Internal" refer to anything belonging to Council as applicable in the context.

"Lane Rentals" mean the rentals that are paid to the Wayleave Department by a Service Agent, excluding a Municipal Department, whose Work in the Public Road Reserve (PRR) results in time delay costs (TDC) being incurred by the users of the Public Road Reserve (PRR);

"Non-compliance" refers to any violation of the approved wayleave conditions and requirements as applicable.

"Municipal Department" means any Department that belongs to or is controlled by Council;

"Municipal Land" any land that is owned or is under control of the Stellenbosch Municipality;

"Professional Engineer" means a person registered as a Professional Engineer/ Technologist in terms of the Engineering Professions Act, 2000, appointed and funded by the Wayleave Holder to ensure compliance with the requirements and Conditions of the Code and the Approved Wayleave. Appointment of such a person is required to control the Works wherever any excavation and overhead installations are involved.

"Public Road Reserve" means the full width of a public road, and includes the verge and the roadway;

"Reinstatement" refers to replacement of the final layer in the case of roads, footways and verges and this may be the bituminous surfacing, paving blocks, concrete, grass, etc, as originally discover on the site or may be instructed in the Wayleave Approval.

"Routine Maintenance Work" is defined as all types of Work involved in maintaining the services in the public road reserves and other Municipal Land that does not require excavation, traffic control or reinstatement activities;

"Service" means any structure or system installed by a Service Agent on or in the Public Road Reserve (PRR) and in a Municipal Land to provide service to the public or individuals;

"Service Agent" means any Municipal Department, Public or Private Agent or utility that has, intends to install a Service in the Public Road Reserve (PRR) on in a Municipal Land;

"Wayleave Department" means a unit established by the Infrastructure Directorate with the sole responsibility to carry out the administrative functions of receiving and processing wayleaves applications, obtaining comments from the various internal departments, and conveying the decision in writing to the Applicant, namely to approve with conditions, or reject with reasons, any wayleave application, and to provide record-keeping of each application and installation;

"Service owner" the owner of a particular Service.

"Service-Sharing Installation" means utilisation (by one or more Service Agents) of the same existing or new ducting or pipelines installation or structure as support or protection of a service without to avoid and/ or the need for additional excavations or installation of a protection or supporting structure;

"Technician" means the person/official/institutional body identified by the Wayleave Department to coordinate and oversee any work undertaken in those sections of the public road reserves that fall within the Municipal area of Council;

"Wayleave" means the formal approval to carry out Work following certain conditions and requirements concerning planned and any existing services within the Public Road Reserve or Municipal Land. The wayleave approval must not be misconstrued as permission to build or install a structures or service or to plant or to connect a service. The onus is on the wayleave applicant or wayleave holder to ensure that he/ she attains all Council required permissions and approval prior to commencing with his/ her Works.

"Wayleave Applicant" means the individual or institution or organisation who has applied for a wayleave and has not received an approval;

"Wayleave Holder" means the individual , institution or organisation who is in possession of an approved wayleave issued by the Wayleave Department;

"Wayleave Work Approval Document" means the signed document/s issued by the Wayleave Department, detailing the Work which has been approved and the period during which the Work shall be carried out, and includes approved drawings/plans as applicable and, requirements Conditions of approval;

"Work(s)" refers to any underground or overhead installation activities (irrespective of the size), including the activities provided for in Section 1 of this Code, carried out within the Public Road Reserve and Municipal Land.

"Road crossing(s)" excavating a trench across the surfaced road to install infrastructure services

3. POLICY

3.1 Overview

3.1.1 The coordination of Work in the public road reserves and Municipal Land deals with two aspects, namely:

3.1.1.1 Planning the time schedule for future Work in the public road reserves so that the Work can be executed in a logical sequence, e.g. avoiding the placement of a Service in a road that was surfaced during the previous month. This could involve new construction, rehabilitation or Routine Maintenance Work; and

3.1.1.2 The application for and approval of a Wayleave for the execution of any Work in the public road reserves and in Municipal Land.

3.1.2 The co-ordination of Work schedules described under 3.1.1.1 above may result in specific co-ordination issues where the Wayleave Department, in consultation with the Technician, has to ensure that an acceptable solution is defined by the Service Agent(s) involved.

3.1.3 The role of the Technician is to facilitate coordination between the various Service Agents. Each Service Agent will have its own project leaders and Professional Engineers. They are responsible for the implementation of their projects together with compliance with Council's policies, procedures and standards.

3.1.4 The approval of a Wayleave means that:

3.1.4.1 The Wayleave Holder has permission to:

3.1.4.1.1 Conduct excavations in the Public Road Reserve

3.1.4.1.2 With attainment of relevant approvals and permissions from other departments as relevant and applicable; Place a new service, upgrade or maintain an existing underground or overhead service within the Public Road Reserve or Municipal Land, under specific requirements and conditions as stipulated in the wayleave;

3.1.4.1.3 Obtain approval from the relevant department(s) to conduct vehicular and pedestrian control in the Public Road Reserve and in Municipal Land as applicable; and,

3.1.4.1.4 Conduct excavation Reinstatement Works on the road, walkways, road reserve and other areas as applicable.

3.1.4.2 Council intends to protect and safeguard all of its infrastructure assets/ services and other services belonging to external service providers, install within the road reserves and Municipal Land. However, Council does not take responsibility and cannot be held liable for any disturbance and/ or damages to the other services belonging to external/ other service providers.

3.1.4.3 For any External Services installed within the road reserve and in Municipal Land, any cost associated with temporary works, removal, relocating or upgrading these Service due to Council’s or External projects such as

developments, upgrades, rehabilitations, etc, those costs remains with the installed Service owner.

3.1.4.4 All associated costs for temporary works, removal, relocating or upgrading of a Service owned by Council must be included in the project cost.

3.2 Planning Work Time Schedules

3.2.1 The necessary procedure that must be followed for planning the time schedule of future Work is as follows:

3.2.1.1 Within a designated time period from the approval of this Policy and publication of the by-laws, each external Service Agency shall provide Council with digital records of all of its services within the jurisdiction of Stellenbosch Municipality for capturing purposes . This will form the basis for all future planning and updating of new installations.

3.2.1.2 The various internal and external Service Agents shall submit Work Plans, for the next 1-year period to the Wayleave Department.

3.2.1.3 These Work Plans shall show:

a) The nature of the Work, e.g. the placement of new watermains, or the replacement of a water/ sewer networks.

b) The location of the Work in terms of street blocks and the side of the public road reserves where the Work will be executed, with due regard for Councils typical cross-section for the public road reserves.

c) The extent of the Work, i.e. the start and end positions.

d) The planned timing of the Work, i.e. from month/year to month/year.

e) Reference to the Work in the latest approved Integrated Development Plan of Council if applicable.

3.2.1.4 The Wayleave Department, in consultation with the Technician, shall review the Work plans in order to determine possible conflicts in the planned Work.

3.2.1.5 Before the end of June each year the Wayleave Department, in consultation with the Technician, shall schedule a Service co-ordination meeting with the internal and external Service Agents where the identified conflicts will be discussed and resolved.

3.3 Basic Wayleave Procedure

3.3.1 The basic procedure that is required for Work in the public road reserves and in Municipal Land is as follows:

3.3.1.1 Permission to work in the public road reserves and/ or in Municipal Land must be obtained from the Wayleave Department through a formal Wayleave application in the form of a letter describing the Work to be done with details and design drawings/plans.

3.3.1.2 The Wayleave Applicant must first obtain Service plans, indicating the positions of existing Services from the Service Agents / Owners identified by the Wayleave Department, where available. The Service plans must indicate the positions and type of Services in the area where Work will be

undertaken. It may be necessary for the Applicant to carry out certain preliminary Work in order to determine precise positions and dimensions of any existing services which are not clear from the Service Plans which have been consulted.

3.3.1.3 The Wayleave Department shall arrange a Services Verification Meeting on behalf of the Wayleave Applicant to meet up with the necessary Service Owner or Agents. This will help facilitate the process mentioned in 3.3.1.2. The Wayleave Department shall only arrange a Services Verification Meeting once the Wayleave Applicant is in good standing in terms of any compliance with the Stellenbosch Municipality.

3.3.1.4 In the Services Verification Meeting, the Wayleave Applicant and the Wayleave Department shall ensure that the control section on the Services Verification Report form is signed by each Service Agent, indicating that in principle whether there are no objections to the issuing of the Wayleave to the applicant, where there is an objection then detailed reasons and motivations for such objection must be given. This approval will be subject to technical compliance with the standards of the Service Agents involved as well as compliance with the standards of Stellenbosch Municipality and the Work planned by Council within the area under consideration.

3.3.1.5 Once the Services Verification Report section has been completed by all the Service Agents, the application must be made for the issuing of an Approved Wayleave in accordance with the procedure set out in this document. No Work in the public road reserves may commence before a Wayleave has been approved and issued to the applicant.

3.3.1.6 The Wayleave Department, in consultation with the Technician, will review the Wayleave application and prepare a report on the application, with recommendations.

3.3.1.7 The Wayleave Department shall submit the report to the Manager: Asset Management and Systems detailing the application, the various Service Agents consulted, their comments received, confirmation of payment of the processing fees and the relevant, and confirmation of the appointment by the Applicant of a Professional Engineer or Technologist if any excavation is involved in the proposed Works, and after consultation with the Technician, the proposed decision, with conditions to be imposed upon approval, or the reasons for refusal.

3.3.1.8 Once approved, the decision to approve with conditions, or to refuse with reasons, shall be forwarded by the Wayleave Department to the Applicant. In the case of approval, the documents forwarded to the Applicant will indicate approval of the application and the conditions under which the approval is given, the signed approved plans, signed Site Services Verification Record form and the signed Approved Wayleave. The applicant will be required to acknowledge receipted and understanding of the approved wayleave with stated requirements and condition, by signing and returning the signed copy of the approved wayleave.

3.3.1.9 The Work must be carried out according to this Policy and relevant support documents where applicable.

3.3.1.10 The Approved Wayleave and the Service plans of the Service Agents must be kept on-site while the Work is in progress.

3.3.1.11 Additional copies of the Approved Wayleave and approval documents may be obtained from the Wayleave Department if the Wayleave is applicable to more than one Work area or Work team.

3.3.1.12 Work will be stopped if the Approved Wayleave and relevant supporting documents are not available during inspections on-site or if any of the Wayleave Conditions are not being adhered to. Work will be stopped until the required documents are available on-site.

3.3.1.13 Failure to comply with the Approved Wayleave conditions may negatively impact future wayleave applications of the same applicant. This may include penalising and withholding wayleave approval of the applicant until the non-compliance has been rectified.

3.3.1.14 On completion of the Work, all trenches and excavations in the public road reserves must be Backfilled and Reinstated according to the specifications of the Technician, referred to by this document or as specified in the approved wayleave conditions.

3.3.1.15 On completion of the Work and permanent Reinstatement, a Certificate of Completion signed by the Wayleave Holder's Professional Engineer must be sent to the Wayleave Department by the Wayleave Holder.

3.3.1.16 The Technician must review the Completion Certificate as well as carry out an inspection of the site after receiving the Completion Certificate, and sign the certificate confirming that all conditions have been met.

3.3.1.17 The applicable guarantee period will be stated in the letter of approval/ conditions (usually 12 months).

3.3.1.18 Work performed under an approved Wayleave can only be performed in normal working hours (Mondays – Thursdays 08:00-17:00 and Fridays 08:00-15h00). Working after hours, on public holidays or on the weekend is not permitted without authorisation from the Wayleave Department and other involved departments, except for cases of Emergency Work. Any unauthorised work performed outside of business hours will attract a penalty as per the approved Municipal Tariffs. This penalty will apply and must be settled before any new applications will be accepted from the Applicant who violated this requirement.

3.3.1.19 Where work in the road reserve has been performed without an approved wayleave, the penalty as per the approved Municipal Tariffs will apply. This penalty will apply and must be settled before any new applications may be accepted from the Applicant who is guilty of this violation.

3.3.2 This Code applies to all individuals and organisations who conducts Work in the public road reserves and on the municipal land, this includes Internal Departments, External organisations, Service Agents and contractors.

3.4 Work in the Public Road Reserve

3.4.1 Work in the public road reserves includes the trenching, tunnelling, erection of signboards, erection of structures, street shaping, planting of trees in the public road reserves and any other Work that may affect motorists, cyclists, pedestrians, the road, footways, kerbing, traffic signs, traffic signals, street lighting, underground or overhead Services or any other structure or Service that is contained within the public road reserves.

3.4.2 The types of Work that require approval from the relevant Service Agents before a Wayleave is granted are deemed to be a provision of a new Service and will be conducted according to the procedures in Section 3.3 above. In general, such Work refers to the positioning of a new Service, excavation in the public road reserves, traffic control and Reinstatement of the roadway and pavements. Examples include inter alia:

3.4.2.1 Work relating to the installation or maintenance of underground or overhead Services by Council's Service Agents like Roads and Transportation, Water and Sanitation, Electricity, Community Services and Town Planning.

3.4.2.2 Work relating to the installation or maintenance of underground or overhead Services done by non-Council Service Agents such as telecommunication, data cables, electricity, gas, oil and regional water supply.

3.4.2.3 The erection of structures that require approved building plans in terms of the National Building Regulations and Building Standards Act 103 of 1977;

3.4.2.4 The erection of advertising signs and structures that require approval in terms of the relevant by-laws;

3.4.2.5 Works in the public road reserves, such as the construction of new roads, road widening or accesses to developments, paving, bollards, garden walls, etc. undertaken by developers or private property owners;

3.4.2.6 The installation of new connection points for municipal Services, such as water, sewers, electricity and stormwater drainage from developments.

3.4.3 The types of Work for which prior wayleave approval from Wayleave Department can be waivered in areas where Works is deemed to be Emergency Work and must be undertaken according to the procedures set out in Section 3.17. However, the Applicant who will carry out the Works is required to contact, inform and attain approval (verbal/ written) from Councils' Service Agents from the operations department as listed in Service Verification Record form. The Applicant is required to complete this form and attain all the required signatures prior or after he/ she is granted approval by the Internal Services Agent and return the completed form to the Wayleave Department to finalise the wayleave application.

3.4.4 The types of Work that do not include any construction or installation Work are deemed Routine.

3.4.5 Maintenance Work must be executed according to the procedures set out in section 3.3 in this document.

3.4.6 An application shall also be made in respect of Works classified as Service-Sharing Installations which involve minimal or no excavation. Only if there is absolutely no excavation involved does it become unnecessary to appoint a Professional Engineer to be in control of the Works.

3.5 Wayleave

3.5.1 All Work in the public road reserves and in Municipal Land are controlled by a Wayleave. A Wayleave is simply permission to work at a specified time in a specified area in the public road reserves in accordance with the approved wayleave conditions and requirements. The wayleave must not be misconstrued as permission

to build or install a structures or services or to plant or to connect a service. The onus is on the wayleave applicant or wayleave holder to ensure that he/ she attains all Council required permissions and approvals prior to commencement with his/ her Works applied for in the wayleave.

3.5.2 A Wayleave Application may be submitted for a small or large project that covers Work in any part of the Municipal Area, provided that the position and expected start/end dates of all Work in the public road reserves or Municipal Land are adequately described under the description of the Work to be done.

3.5.3 General conditions are stated on the Wayleave approval and may include, but are not restricted to, the following:

3.5.3.1 Description of Work to be done;

3.5.3.2 Timeframe within which the Work must be done and validity period of the approved wayleave;

3.5.3.3 Location of Work to be done. (Provision can be made for big projects with multiple locations. The scope of big projects must be limited to manageable portions from the Wayleave perspective. The Wayleave Department/ Technician will be able to direct project managers in this regard;

3.5.4 Additionally, there may be Specific conditions relating to the Wayleave which will be stated on or referred to on the Wayleave. Such conditions may include:

3.5.4.1 Specific working conditions required in terms of the Occupational Health and Safety Act (Act no 85 of 1993);

3.5.4.2 Methods of Work execution in protected roads and precincts; and,

3.5.4.3 Reinstatement requirements.

3.5.4.4 Approved Wayleave must be obtained before any approved Work may be done in the public road reserves.

3.5.5 To obtain a Wayleave, a Wayleave application form must be submitted, together with:

3.5.5.1 A traffic control plan showing how vehicular and pedestrian traffic will be accommodated during the execution of the Works in the public road reserves, where applicable.

3.5.5.2 Digital copies of the design drawing/plans showing details of the proposed Work.

3.5.5.3 Subject to 3.5.7 below, proof of payment of the required processing and inspection fee(s).

3.5.5.4 Proof of appointment of Professional Engineer or Technologist appointed to monitor the construction and Reinstatement and to provide a Completion Certificate once completed.

3.5.5.5 Proof of valid, appropriate and sufficient public liability insurance and indemnity insurance.

3.5.6 Details required on the design drawing referred to in 3.5.5.2 are:

3.5.6.1 A clear depiction of the proposed Work.

3.5.6.2 Indication where Services are to be installed and the depth of the Service below the surface level of the relevant portion of the public road reserves.

3.5.6.3 Distance of the Service from the public road reserves boundary (i.e. the property boundary).

3.5.6.4 Position and extent of all structures, including underground structures such as manholes, chambers and junction boxes.

3.5.6.5 The location of all other Services in the public road reserves in relation to the proposed services to be installed. Services are located by obtaining information from the Service Agents within Council and by doing crosscuts where required. The use of cross cuts, as explained in paragraph 3.14, is strongly recommended.

3.5.6.6 Approved Wayleave will only be issued once all the requirements have been complied with and will be subject to any conditions specified in Section 3.3 and issued in terms of this Policy.

3.5.7 When the Wayleave Applicant is an Internal Council Department, then the Wayleave Applicant or Wayleave Holder is responsible and shall provide a written assurance that they will be responsible for obtaining the deposit or proof of sureties (see 3.5.5.3) and the appointment, either internally or externally, of a suitably qualified engineer to supervise the project (see 3.5.5.4) that are required to protect Council's interests.

3.5.8 The application for a Wayleave must be submitted timeously to ensure that the Wayleave can be issued before the Work is programmed to start.

WORK BEING CARRIED OUT IN THE PUBLIC ROAD RESERVE OR ON MUNICIPAL LAND WITHOUT A WAYLEAVE MUST BE REPORTED TO THE WAYLEAVE DEPARTMENT AND WILL BE STOPPED BY COUNCIL OFFICIAL ON SITE.

A copy of the Approved Wayleave and other supporting documents as defined must therefore always be on site when Work is being done in the public road reserves and on Municipal Land.

3.5.9 The Wayleave Department will strive to limit the duration of the application review approval process to thirty (30) working days.

3.5.10 The Wayleave Holder accepts full responsibility for all costs (Refer to Section 3.10) associated with and resulting from the Work carried out in the public road reserves.

3.5.11 Only Work described in the Approved Wayleave may be executed. If the conditions on-site necessitate a deviation from the planned Work, the Wayleave Department must be informed before any work is done. These deviations may be in relation to the placement of the Service or the timing of the Works. The Wayleave Department may inform the Wayleave Holder of additional approvals that must be obtained from the Service Agents affected by the deviation as well as further requirements in terms of drawings and specifications. Work will only be allowed to continue once the Wayleave Department is satisfied that all the additional requirements have been met.

3.5.12 The Wayleave Holder must complete the Work within the time specified on the Approved Wayleave or the approved time extension.

3.5.13 A Wayleave Holder who fails to complete the Work within the specified time window will be given a two (2) day notice period to either complete the Work or apply for a time extension.

3.5.14 If upon expiry of the notice period referred to in 3.5.12 or 3.5.13 the Wayleave Holder is still in default, the Work will be stopped, and the Wayleave Holder will be given a further specific timeframe by the Technician to make the site safe. If the Wayleave Holder fails to do so the site may be made safe by the Municipality Technician, at the expense of the Wayleave Holder.

3.6 Existing Services and Planned Services

3.6.1 The Wayleave Applicant must submit Service drawings indicating the position of all Services in the area of Work with the Wayleave application form. This information is obtained from the relevant Service Agents.

3.6.2 Service Agents may require additional precautions relating to Work in the vicinity of their Services and must specify these in writing to the Wayleave Applicant and included in the approved wayleave conditions.

3.6.3 As part of the Undertaking/Indemnity on the Wayleave application form, the Applicant has to confirm that the necessary information has been obtained from the Service Agents and undertakes to adhere to the additional conditions laid down by the various Service Agents. The control section on the Wayleave application form, signed by the Service Agents, will serve as proof that the Internal Service Agents approved that an Approved Wayleave may be issued.

3.6.4 The Wayleave Applicant will verify with all Internal Service Agents whether future Work is planned for the area indicated in the Wayleave application. Such planned Work may dictate whether a Wayleave is approved and the conditions under which a Wayleave is approved. The planning horizon will depend on the planned life of the new Service as well as Council's five-year Work plan.

3.7 Road Categories

3.7.1 All roads are classified into one of the functional categories described below. The functional category of a road determines the Backfilling and Reinstatement specifications applicable to that road.

3.7.2 The following definitions apply for the road categories:

Category	Road Type	Administration
1	National Roads	SANRAL
	Primary – (inter) provincial	PGWC
	Urban Freeway/Motorways	PGWC
2	Primary – (inter) provincial	PGWC
	Major (inter) urban arterials	PGWC
3	(Inter) district connectors	PGWC
	Minor (intra) urban arterials	PGWC
4	Major and minor collectors	PGWC
	Inter neighbourhood distributors	Wayleave Department (STM)
	Intra neighbourhood distributors	Wayleave Department (STM)
5	Residential streets	Wayleave Department (STM)

3.7.3 All roads will be categorised into one of the above by Council. For a specific road, this information can be obtained from the Technician.

3.7.4 Work carried out on arterials, major collectors and central business district roads will be restricted to outside the following periods, namely from 6:30 to 09:00 and 15:30 to 18:00, to ensure the free flow of traffic during peak hours. These times apply seven days a week.

3.8 Restricted Roads

3.8.1 Over and above the road categories defined in Section 3.7 of this Code, certain roads are further classified as restricted roads (no-dig roads).

3.8.2 Restricted roads are roads across which no digging of trenches is permitted. A road is protected if it has been designated a restricted road by Council. Roads are designated as restricted when they are of particular strategic importance (Categories 1 to 4 in the new road asset classification) or if they pose special engineering difficulties.

3.8.3 Any road that has been newly constructed, overlaid or resurfaced will be restricted for a seven (7) year period. A list of roads that falls in this category is available from the Technician.

3.8.4 If a road is restricted, it will be indicated as such on the Wayleave Work Approval/Permit.

3.8.5 Restricted roads may only be crossed using trenchless methods. If trenchless methods for some reason cannot be used, special permission to excavate must be obtained from the Technician.

These road crossings will only be allowed after hours (Monday to Fridays 6 pm – 6 am, Saturday 2 pm to Monday at 6 pm).

3.8.6 For the purpose of planning Work done by Service Agents, categories 4 and 5 may be regarded as unrestricted unless they have been newly constructed, overlaid or resurfaced and fall within the protected period and provided that the first 20m from an intersection with any other road category is considered to be restricted.

3.9 Protected Precincts

3.9.1 Works in protected precincts are subject to special trenching methods and care to ensure minimal damage to specialised and expensive material and furniture. The Technician will inform the Wayleave Applicant of the required methods and might request that a third-party contractor must be used to carry out the Work.

3.9.2 A list of protected precincts is available from the Senior Manager: Roads and Transport.

3.10 Costs and Tariffs

3.10.1 Administration, Supervision, Non-compliance and Illegal Works Tariffs

3.10.1.1 The administration and supervision fees are the tariff amounts that are payable by the Applicant upon submission of a Wayleave application form. These fee amounts will be determined by Council on the recommendation of the Technician from time to time, as included in the Municipal Tariffs.

3.10.1.2 The administration and supervision fees cover Council's costs for Work done by the quality Wayleave Department to process the Wayleave application and for regular site inspection to ensure compliance and attending to related queries from the Wayleave Holder.

3.10.1.3 The non-compliance Tariffs will be issued to the Wayleave Holder as applicable should Wayleave Holder deviate from the conditions and requirements of the approved wayleave.

3.10.1.4 The illegal Works Tariffs will be issued to any individual or organisation or Wayleave Holder as applicable should he/ she be found conducting Works in the road reserve or on Municipal Land without an approved wayleave or permission

3.10.2 Public Liability Insurance

3.10.2.1 Council requires that the Wayleave Holder engage in the implementation of the Work in the road reserve and on Municipal Land must be in possession of an appropriate, valid and sufficient public liability insurance. It is an express condition of the Wayleave Holder indemnifies and holds Council harmless against any claims, demands or losses incurred as a result of any work performed as applied for and approved the Wayleave.

3.10.2.2 Should the Wayleave Holder damage or leave any of Council’s Infrastructure Services unsafe and fail to notify Council and rectify it timeously, Council may rectify the damage using its own resources and materials, and the subsequent costs will be borne by the Wayleave Holder.

3.10.3 Reinstatement Cost

3.10.3.1 The total cost of the permanent Reinstatement on the site of the installation in terms of the Wayleave Approval/Work Permit will be borne by the Wayleave Holder.

3.10.4 Other Costs

3.10.4.1 Other costs can result from any of the following:

3.10.4.1.1 Damages to existing Services;

3.10.4.1.2 Relocation of existing Services;

3.10.4.1.3 Testing of Services and Backfills;

3.10.4.1.4 Costs claimed by Council's Municipal Traffic from external Service Agents for loss in revenue due to disestablished parking bays;

3.10.4.1.5 Rentals (Lane rentals during construction and perpetual rental after completion of the Works); (See Tariff)

3.10.4.1.6 Services rendered by the Wayleave Department in completing Work or altering Work to conform to Wayleave specifications; and

3.10.4.1.7 Claims that may result from the Work. In this case, it is expressly recorded that the Wayleave Holder shall be responsible for any shortfalls in the Security deposit and insurances in respect of any claim arising from the execution of the Works;

3.10.4.1.8 Any penalties or tariffs for Non-compliance and Illegal Works in terms of the Municipal tariffs (See Tariff) and as stated in this document.

3.10.4.2 All such costs will be borne by the Wayleave Holder. An additional 10% Wayleave Administration Fee will also apply.

3.10.4.3 A party wishing to dispute the costs charged to him as a result of any of the above reasons will do so at their own cost.

3.11 Traffic Control

3.11.1 It is the responsibility of the Wayleave Holder working in the public road reserves to ensure that all laws regarding traffic, safety, traffic signs and barricading are complied with, while executing Work.

3.11.2 The Wayleave Holder working in the public road reserves shall, therefore, take all necessary measures and provide all necessary facilities to ensure an adequately safe and easy passage for traffic and pedestrians through areas in which Work is in progress, or is incomplete.

3.11.3 The Wayleave Department can request that a traffic management plan to be submitted to the Manager: Transport, Roads and Stormwater for approval. Any such Approved Traffic Management Plan shall be kept available on site.

3.11.4 Traffic signs and barricading shall be done according to the latest edition of the Southern African Development Community Roads Traffic Signs Manual (SADCRTSM).

3.11.5 The Wayleave Holder must contact the relevant traffic authority to ensure that all requirements have been met for the particular location where the Work is being done and whether points-men will be required.

3.11.6 The importance of adequate traffic signs and barricading is emphasised. These measures are intended to ensure the maximum safety for motorists, pedestrians and workers and also the minimum disruption of vehicles and pedestrians. Worksites must be properly barricaded and signed irrespective of how long the Work will last. The safety precautions must be maintained for the full time that risks exist in the public road reserves due to Work being performed in the public road reserves.

3.12 Road Closure

3.12.1 The granting of a Wayleave does not give the Wayleave Holder the authority to close the road completely to traffic. Methods of construction and programmes of Work must, therefore, be determined on the basis that no road, or portion of the road, may be completely closed to traffic for any considerable period.

3.12.2 In exceptional circumstances, permission may be granted for the closure of a road or portion of the road to traffic. The Wayleave Holder must apply to Council separately for approval two weeks prior to the road being closed. A road closure will be approved for a specific period only, i.e. from and to a specific time on a specific date and is only valid for that specific period. If the Work is not carried out in that period, an application for a new road closure will have to be made.

3.13 Lane Rental

3.13.1 Lane rental refers to the rental of space in the public road reserves for the storage of construction materials, site offices or the closure of lanes for a period exceeding two weeks.

3.13.2 Lane rental is managed by Council's Roads and Transportation Division.

3.13.3 The rates for Lane Rentals are to be set by Council and will be included in the tariffs.

3.14 Preliminary Works and Cross-Cuts

3.14.1 In respect of all preliminary Work requested by the Service Agents and cross- cuts, the specifications from the relevant Service Agents and in this document must be adhered to before Work will be allowed to start. Such requests include inter alia that:

3.14.1.1 The Municipal Traffic Department must always be notified in writing seven (7) working days in advance by the Wayleave Holder.

3.14.1.2 The Wayleave Department and the contact person of each Service Agent involved must be informed 48 hours prior to commencing with the Work by the Wayleave Holder.

3.14.1.3 Alternatively, notice periods specified by the Service Agents must be adhered to.

3.14.1.4 The Municipal Traffic Department must be requested to remove parking meter heads where Work necessitates the temporary disestablishment of parking bays with the due agreement for compensation in loss of revenue where applicable.

3.14.2 The Applicant may be required to do cross cuts in the area where Work is planned. The purpose of cross cuts is to establish and confirm the position of Services in areas where the information on Services are unclear.

3.14.3 A cross-cut is done by excavating a trench that runs from the verge of the road up to the property boundary, perpendicular to the normal direction of Services. Excavation must always be done by hand.

3.14.4 The minimum depth of the cross-cut trench is 1 meter below the lowest point of the public road reserves.

3.14.5 An Approved Wayleave needs to be obtained for prior preliminary or cross-cut Work to be undertaken.

3.14.6 Additional tariff will be charged for Road – Crossings and at the Site Verification the applicant must specify whether Road – Crossings will be applicable.

3.14.7 A non-refundable Roadway Open Trench Fee will apply as outlined in the Municipal Tariffs for Road - Crossings.

3.15 Excavations

The Wayleave Holder shall be responsible for ensuring that:

3.15.1 The area that is excavated must always be kept to a minimum. The width of the trench must be uniform in length and depth; in other words, the sides must be parallel and vertical. The top of the trench must be cut with a saw to ensure smooth, uniform edges.

3.15.2 All excavations must comply with the statutory requirements for health and safety. The Wayleave Holder must pay specific attention to:

3.15.2.1 Excavations must be executed according to the Occupational Health and Safety Act referred to in Section 5.

3.15.2.2 Excavations deeper than 1.5 m must be shored or V-cut according to the Occupational Health and Safety Act.

3.15.2.3 Excavations deeper than 1.5 m must be registered with the Department of Labour prior to commencement of the Work. The registration includes the scope of the Work, depth of the trench and the construction method

(shoring or V-cut method according to the Occupational Health and Safety Act).

3.15.3 The minimum depth that any Service may be placed under a road is 800 mm measured from the level of the surfacing of the road to the top of the Service. The minimum depth at any other place in the public road reserves, e.g. on a verge, is also 800 mm measured from the level of the surfacing of the road and not from natural ground level. Services not subject to being laid at a specific grade such as water pipes and cables should not be placed at depths in excess of the 800 mm as this could interfere with future Services that has to be laid at a specific grade, such as sewers and stormwater pipes.

3.15.4 All excavated material and equipment must be placed and demarcated in such a way as to cause the minimum disruption to vehicles and pedestrians.

3.15.5 The view of motorists must at all times be kept clear of any obstructions such as excavated material, road signs or hoardings.

3.15.6 Safe passage must be kept open for pedestrians at all times.

3.15.7 Excavation areas must be clearly demarcated with warning signs that allow ample time for motorists and pedestrians to alter their routes.

3.15.8 The Wayleave Holder is held responsible for any damage to existing Services. Services, indicated on the drawings or on-site by representatives from the relevant Service Agents, must be opened by careful hand excavating. If the Services cannot be found, the relevant organisation must be contacted again for further instructions. Under no circumstances may a Wayleave Holder excavate with mechanical equipment before known Services have been found and marked. When found, Services must be marked and protected or supported as required by the owner. If Services need to be relocated, instructions from the owner must be followed carefully. The Wayleave Holder will be responsible for all relocation costs. If any Service is damaged as a result of the Work, the relevant Service Agent and the Wayleave Department must be contacted immediately.

3.15.9 Under no circumstances will Council be held liable for any incorrect information provided by any external service Agent or for any damages, losses and claims resulting from such incorrect information.

3.15.10 Adequate preventative measures must be taken to ensure that no water (e.g. due to rain) flows into the open trenches since this will result in the weakening of the structural layers of the road. Any water that is present in the trenches must be pumped out before Backfilling. Water must be pumped into the stormwater system and not into sewer manholes. Any material that has become wet must be removed from the bottom of the trench before Backfilling.

3.15.11 The Wayleave Holder must prevent foreign materials from entering the drains and ensure that silting does not occur either from pumping operations or as a result of rain. If any silting or other contamination does occur, the Wayleave Holder must clean the drains or request the Wayleave Department to do it at the cost of the Wayleave Holder.

3.15.12 All re-usable materials such as concrete blocks, slabs, kerbs, gutters, channels and stormwater inlets must be removed with care and re-used if possible. Any surplus

material must be returned to the Roads and Transportation stores. The address will be available at the Wayleave Department.

3.15.13 If any street furniture (e.g. street names, traffic signs, bus shelters, etc.) have to be removed, arrangements must be made with the relevant authority for the removal, storage and re-erection. The cost specified by the relevant authority will be for the Wayleave Holders account.

3.15.14 Where excavations are made through entrances to properties, access must be maintained by using steel plates, planks or other temporary bridges of sufficient strength that are adequately secured against movement. The occupants of the properties must be kept informed at all times of how their accesses will be affected.

3.15.15 The cleaning up of the construction site and the Reinstated to its previous condition is considered part of the Work and must be completed within 14 days after Reinstatement of the trench has been done. If the Wayleave Holder fails to do so, action will be taken by Council as indicated in Sections 3.5.12 – 3.5.14.

3.15.16 Where a roadway is crossed, a non-refundable Roadway Open Trench Fee will apply as well as outlined in the Municipal Tariffs.

3.15.17 Where a road crossing is planned and executed the Wayleave Holder shall provide three 110mm diameter sleeves and one 160mm diameter sleeve.

3.15.18 Road crossing to be clearly mark and painted in yellow on sidewalk.

3.15.19 Backfilling of road crossings: excavated material CANNOT be used to backfill road crossing trenches. The Wayleave Approval will specify the acceptable backfilling material.

All excavated material must be removed from site before backfilling to avoid reuse.

3.16 Trenchless Methods

3.16.1 If trenchless methods are used, disruption of traffic flow and pedestrian movements can be reduced considerably or totally eliminated. However, it is crucial that the Wayleave Holder using such methods must have all the necessary equipment and expertise to complete the Work successfully. The trenchless method can be used for all road categories but shall be used for all roads classified as "Restricted" (Refer to Sections 3.7 & 3.8).

3.16.1 The position of existing Services must be located accurately. If any Services are damaged, the Wayleave Holder will be responsible for all costs.

3.16.2 The depth to the top of any tunnel that is drilled for the installation of new Services must be at least 800 mm measured from the lowest level of the road surfacing.

3.16.3 Where a directional drilling is planned and executed the Wayleave Holder shall provide an additional sleeve for future municipal use.

3.16.4 Direction drilling to be clearly marked and painted in yellow on sidewalk.

3.17 Emergency Work

3.17.1 Emergency Work is defined as any Work that is required to prevent or end a dangerous situation, to prevent or end an unplanned interruption in the supply of a Service, or to avoid any substantial losses. It is important to note that a lack of proper planning of Work to be carried out will not justify Emergency Work, and such activities will be stopped by the Wayleave Department.

3.17.2 A categorised list of Emergency Work will be maintained by the Service Coordinator. It will serve as a guideline for Service Agents as well as the Service Coordinator in determining whether Work is an Emergency.

3.17.3 The Wayleave Department will provide an emergency number for the use of Service Agents that requires information on the position of Services in the area where Emergency Work is to be carried out.

3.17.4 The Wayleave Department must be notified in writing within one working day from commencing with Emergency Work and an Emergency Wayleave application submitted timeously. The Emergency Wayleave application option and process must be used and followed as state in the Wayleave application form. The Emergency notification document can be obtained from the Wayleave Department. If the Wayleave Department is not notified within 24 hours from the first working since the time the Emergency Work was discover, this work may be regarded as Illegal and penalised as applicable in the approved Council Tariffs.

3.17.5 The emergency notification must always be certified by an Authorised Agent of the Service Agent as an emergency situation that requires their immediate attention.

3.17.6 Emergency Work must be done in accordance with all procedures as set out in paragraph 3.15 above and specifications applicable to the type of Work as set out in the Municipality's specifications.

3.17.7 Backfilling must be done immediately, and full Reinstatement of the area must be done as soon as possible in accordance with the provisions of paragraph 3.19 below.

3.17.8 The responsibility remains with the Service Agent to ensure that their drawing information is updated according to the alterations made during the Emergency Work.

3.18 Routine Maintenance Work

3.18.1 Routine Maintenance Work is defined as all types of Work involved with maintaining the Services in the public road reserves and does not require excavation, traffic control or Reinstatement of the public road reserves as part of the Work.

3.18.2 A categorised list of Routine Maintenance Work will be maintained by the Wayleave Department. It will serve as a guideline for Service Agents as well as the Wayleave Department in determining whether Work is Routine Maintenance Work.

3.18.3 Such Work can include inter alia:

3.18.3.1 Any Work that relates to maintaining the vegetation in the road reserve through cutting planting, removing or relocating of plants.

3.18.3.2 The placement of advertising material on or within structures pre-erected for that purpose.

3.18.3.3 Temporary diversion of traffic for public events, i.e. sport, mass action, parades.

3.19 Backfilling and Reinstatement

3.19.1 Any trenching activity disturbs the structural integrity of a road or footway. Backfilling and Reinstatement must, therefore, be done in such a way as to ensure that the reinstated trench and its immediate surroundings do not fail structurally, thus resulting in road user discomfort and increased costs.

3.19.2 Backfilling refers to the replacement of the structural layers in the trench or excavation and includes the base, sub-base, selected subgrade and subgrade, but exclude the surfacing.

3.19.3 Reinstatement refers to replacing the bituminous surfacing or paving blocks in the case of roads, or the paving blocks, paving slabs, bituminous surfacing or grass in the case of footways and verges.

3.19.4 Backfilling must in all cases be done by the Wayleave Holder in accordance with Council's specifications. The Service Agent is responsible for the maintenance of the site in a safe condition until the final Reinstatement has been done.

3.19.5 Permanent Reinstatement must be done by all external Service Agents within five (5) working days. Reinstatement of the public road reserves will be done by Council's Roads, Transportation and Stormwater Department only for internal Council Service Agents, upon receipt of a notification from the respective Municipal Department that the Work has been completed.

3.19.6 The Wayleave Holder must obtain prior written approval from Council's Roads, Transportation and Stormwater for the project specification to be used for backfilling public road reserves. The proposed specification shall be submitted to Council's Roads, Transportation and Stormwater , who shall provide written comments on the specification, or an alternative specification, within seven working days after the receipt of the request.

3.19.7 Permanent Backfilling and Reinstatement done by the Wayleave Holder will be subject to a guarantee period of one year based on the performance specifications described in the specifications document.

3.19.8 If the Reinstatement done by the Wayleave Holder fails during the one-year guarantee period, the Wayleave Holder will be required to rectify the situation within 14 days of notification. If the Wayleave Holder fails to rectify it, then the Technician will carry out the permanent Reinstatement at the applicable rates defined by Council and will deduct the costs from the security deposit of the Wayleave Holder.

3.19.9 Temporary Reinstatement must be done where the Wayleave Holder leaves the site with the view of returning to complete the Work. The Wayleave Holder must maintain this temporary Reinstatement.

3.19.10 The Wayleave Holder may not leave the site for more than fourteen days without permanently reinstating the site.

3.19.11 If a Wayleave Holder who leaves the site unattended for more than the period specified in 3.19.10, a penalty fee will be charged. The amount will be determined by Council.

3.20 Certificate of Completion

3.20.1 On completion of the Work, the Professional Engineer appointed by the Wayleave Holder must furnish the Wayleave Department as soon as practical, with the Completion Certificate with information as maybe required by Council to know the exact location and condition of the Service install in/ on its land. The Technician will then set up a site meeting with the Wayleave Holder to carry out an inspection and will sign off the Certificate of Completion if all requirements have been met. The 12-month guarantee period for Reinstatements by the Wayleave Holder then commences.

3.20.2 Completion of the Work means that all Work has been completed, the Reinstatement has been done by the Wayleave Holder and that all materials, equipment and rubble have been removed and the site is completely cleared and cleaned. Furthermore, it requires that all applicable documentation and as-built drawings as specified on the Wayleave form have been handed to the Wayleave Department for recording.

3.20.3 If Work involves more than one street link (street block), then a Completion Notice must be submitted after completion of each phase of the Work.

3.21 Policy Enforcement

3.21.1 Council reserves the right to exercise its discretion in the implementation and enforcement of this Policy.

3.2.1.2 Notwithstanding any penalty or tariff or remedy expressly provided for in this Policy; Council reserves the right to exercise any other legal remedy at its disposal to enforcing this Policy.

3.22 Exemption, Appeal and Revoking

3.22.1 The Accounting Officer may, upon written motivation by a Wayleave Applicant or Wayleave Holder or the Wayleave Service Co-ordinating Department, and after having considered any comment and advice on such motivation by other interested parties, authorise a deviation from this Policy or revoking of an approved wayleave.

Such deviation or revoking shall be subject to such conditions as the Accounting Officer may stipulate in writing.

3.22.2 The Accounting Officer may authorise an amendment to any conditions imposed by Council in respect of a Wayleave Approval, provided that an application for such amendment shall be referred to all interested and affected parties for comment, which comments shall be duly considered by the Accounting Officer.

3.22.3 Any person affected by or having an interest in the administration of this Policy shall have a right of appeal as determined in terms of Section 62 of the Local Government Municipal Systems Act in respect of any decision taken by Council.

APPENDIX 16

STELLENBOSCH MUNICIPALITY

CASH MANAGEMENT AND INVESTMENT POLICY

2025/2026

STELLENBOSCH MUNICIPALITY

CASH MANAGEMENT AND INVESTMENTS POLICY

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PREAMBLE

Whereas Section 13 of the Local Government: Municipal Finance Management Act, 2003 (No. 56 of 2003) (the Act) determines that a municipality must introduce an appropriate and effective cash management and investment arrangement;

and whereas a bank, in accordance with the provisions of Section 13 of the Act, has to disclose details regarding a municipalities' investments;

and whereas councillors and officials, as trustees of public funds have an obligation to ensure that cash resources are managed as effectively, efficiently, and economically as possible;

now therefore the Stellenbosch Municipality adopted the Cash and Investment Management Policy set out in this document.

1. LEGAL FRAMEWORK

a) Legislation – Local Government: Municipal Finance Management Act 56 of 2003 (As amended).
b) Treasury regulations in terms of Section 13(1) of the Act (As amended).

In this Policy, the terms "*the Act*" or "*MFMA*" refers to the Local Government: Municipal Finance Management Act, 2003 (No. 56 of 2003).

2. OBJECTIVES

a) To maximize returns from authorized investments, consistent with the secondary objective of minimizing risk.
b) To ensure compliance with all legislation governing the investment of funds.
c) To maintain adequate liquidity to meet cash flow needs.
d) To undertake the investment of funds not immediately required for operational purposes in a prudent financial manner.
e) To ensure diversification of permitted investment.

3. CASH MANAGEMENT

3.1 Guiding Principles

It is recognised that from time to time, Council has cash flow surpluses and borrowing requirements due to daily receipts and payments.

Council maintains a daily cash position summary and a yearly cash flow projection is prepared during the annual planning process and is updated monthly. This determines Council's borrowing requirements and surpluses for investment. Cash invested "outside" the bank account is covered by paragraph 5 of this Policy.

3.2 Bank Accounts

Council operates one primary bank account for its day to day operational activity requirements and two secondary accounts specifically for service charges and revenue derived from fines.

All monies due to Council and due by Council emanating from Council activities must pass through this primary account, therefore secondary accounts are swept daily, and all balances are transferred to the primary bank account.

3.2.1 Revenue Management

Revenue Management Section 64 of the Act clearly states that all moneys received must be promptly deposited in the Municipality's primary and other bank accounts, therefore:

- all revenue received by the Municipality, including revenue received by any collecting agent on its behalf, is recorded at least on a weekly basis.
- all monies collected by the Municipality on behalf of another organ of state must be transferred to that organ of state at least on a weekly basis.

3.2.2 Petty Cash Withdrawal

Petty Cash is replenished by completing a petty cash replenish form provided.

3.2.3 Delegation/Rights

The incumbents of the following posts are authorized to sign petty cash request forms and authorise electronic payments on behalf of Council:

3.2.3.2 Electronic Funds Transfer (EFT) and Petty cash request

A-Signatories:	Chief Financial Officer
	SNR Manager: Financial Management Services
	SNR Manager: Revenue and Expenditure
	Manager: Expenditure
	Manager: Revenue
	SNR Manager: Supply Chain Management
	Manager: Budget and Costing
	Manager: Financial Statements, Compliance and Reporting
	Manager: Financial Asset Management
B-Signatories:	Chief Accountant: Consumer Accounts and Valuations
	Senior Accountant: Cash Management and Credit Control
	Senior Accountant: MFMA Reporting and Compliance
	Senior Accountant: Financial Statements and Reconciliations
	Chief Accountant: Asset Management
	Chief Accountant: SDBIP Monitoring and Budget Control x2
	Senior Accountant: Creditors and Payroll

Each electronic payment and petty cash request form needs to be authorized by at least two A-Signatories, or one A-Signatory and one B-Signatory.

3.3 Bank Overdraft

3.3.1 Council made the decision to not request an overdraft facility with its primary banker. as the general policy is to avoid going into overdraft.

In the instance that short-term debt is incurred based on expected income it must be repaid within the same financial year. (Section 45 of the MFMA)

3.3.2 Any overdrawn bank account at any date must be reported without avail to Council supported by reasons, therefore.

3.3.3 Any short-term facility that requires review must first be approved by the Accounting Officer.

4. CASH MANAGEMENT PROCEDURES

4.1 Internal Controls

The supervisor and/or Accountant do a monthly audit on the cashier floats, manual receipt books and the compilation of daily cash-up and banking documents.

4.2 Issuing of Receipts

The cashier will only issue an official enumerated receipt when a client pays his/her municipal account in full or partially.

4.3 Cancellation of Receipts

An official enumerated receipt will only be cancelled whilst the client is still at the cash office and only for the following reasons;

a) cashier made an error.
b) client made an error.

The cashier will re-issue a correct receipt and the cancelled receipt will be signed by the incumbent and the supervisor. In cases where the client wants his money back a prescribed official document must be completed and signed by the Client, Cashier and the Supervisor stating the reason(s) for cancelation.

4.4 Cash Balancing

After the end of each shift, the cashier will count the monies received and do a daily end of day cashier procedure. The supervisor will then re-count the money to ensure that the cashier's daily takings balances with the supervisor's end-of-day totals. The cashier will do a final end-of-day procedure when he/she balances, and the supervisor will do a receipting end of day shut-down procedure.

4.4.1 Cashier surplus and shortage

If the cashier is short, he/she will then pay the monies in immediately. If there is a surplus the cashier will receipt the surplus on the same day. Management discretion can be used should there be substantial evidence and motivation that it was out of the control of a cashier to avoid a shortage the Manager can exonerate the cashier from paying the shortfall and in such an instance the shortage should be allocated to an expense line item.

4.4.2 Cashier resources

The Cashier will be supplied with the necessary tools and equipment to perform a proper cashier function. (E.g. Ultra violet lights, etc.)

4.5 Deposit Books

Each satellite-office cashier has an enumerated deposit book, as each pay point has a number. The Senior Clerk: Cashier orders books from the bank when needed. Head Office cashiers use the cash-vault machines for all deposits.

4.6 Other payment methods

4.6.1 Direct Deposits and ACB

Direct deposits can be made into Municipal bank account via the Internet or by deposit slip via their bank, using the applicable Municipal account number as reference. This information is extracted and uploaded on a daily basis from the bank and imported into the Financial System. All deposits with a correct and recognisable reference will be receipted on a daily basis into the Financial System, where it is not possible to identify the deposit(s) it will be transferred into the Unallocated/Default vote. The Senior Clerk: Electronic Payments will investigate and follow-up regularly on the deposits in the Unallocated/Default vote to receipt these deposits to the correct debtor account or U-key.

A monthly reconciled Unallocated/Default register which is duly signed off by the Accountant and Senior Accountant Cash Management is kept on record for reporting and capturing into the Annual Financial Statements.

All deposits with an incorrect or unrecognisable reference in the reconciled and duly signed off Unallocated/Default register will be submitted to the Senior Manager: Revenue and Expenditure to be duly authorised for recognition as Income in accordance with the Prescription Act 68 of 1969(Updated to 23 December 2020)

Accounts are also paid by means of a debit order (ACB) payment.

4.6.2 3rd Party

Payments can be made at any approved service provider pay points. This information is extracted and uploaded daily from the service providers' and credited against the clients' accounts.

4.6.3 Rejected Debit Orders and/or Electronic Payments Should any debit orders and/or electronic payment be rejected by any bank, such receipts will be reversed, and the full balance will be immediately become due. Any debit orders captured by the Finance Department and rejected by any bank, will be cancelled after three rejections.

4.6.3.1A prescribed fee as approved by Council may be levied on all rejected electronic payments

4.6.4 Private Money

No Municipal employee is allowed to:

- Use Council's cash funds at any stage to be replaced at a later stage.
- Use his/her own money as cashier float.
-
- Safeguard private money amongst Council's cash (e.g. Cashier drawers, petty cash boxes, safes. Cash vault machines (where installed) etc.)

5. INVESTMENTS

5.1 Guiding Principles

Generally, Council will invest surplus funds with deposit taking institutions registered in terms of the Bank's Act, 1990 (Act 94 of 1990) for terms not exceeding one year in anticipation of cash flow expectations. From time to time, with prior Executive Mayoral Committee approval, investments can exceed 1 [one] year and be made at other institutions/instruments as approved in the National Treasury regulations from time to time.

5.2 Permitted Investments

The Account Officer must ensure that only the following investment types are utilized in terms of Section 6 of the Municipal Investment Regulations (No. R. 308) dated 1 April 2005:

a) Securities issued by national government.
b) Listed corporate bonds with an investment grade rating from a recognized credit rating agency.
c) Deposits with banks registered in terms of the Banks Act (Act 45 of 1984).
d) Deposits with the Public Investment Commissioners.

e) Deposits with the Corporation for Public Deposits.
f) Banker's acceptance certificate or negotiable certificates of deposits of registered banks.
g) Guaranteed endowment policies with the intention of establishing a sinking fund.
h) Repurchase agreements with registered banks.
i) Municipal bonds issued by a municipality.
j) Any other investment type as identified by the Minister of Finance in consultation with the Financial Services Board.

5.3 Diversification

Council will only make investments, as prescribed by Section 6 of the Municipal Investment Regulations, with approved institutions as set out in par 5.2 above. Excluding investments made per Executive Mayoral Committee resolution not more than 50% of available funds will be placed with a single institution. The discretion of management should be used when investing funds into the institution quoting the highest rate versus diversification of investment portfolio. Should the difference between the investment quotes be minimal, a decision can be made to invest in the lower quote for the diversification of investment portfolios.

5.4 Investment Managers

5.4.1 In the event of the appointment of an external Investment Managers

Where the above means a natural person or legal entity that is a portfolio manager registered in terms of the Financial Markets Control Act, 1989 (Act 55 of 1989), and Stock Exchanges Control Act, 1985 (Act 1 of 1985), contracted by a municipality or municipal entity to-

a) advise it on investments;
b) manage investments on its behalf; or
c) advise it on investments and manage investments on its behalf.

The External Investment Manager will be appointed in terms of Supply Chain Management Policy and a service level agreement will govern the functions and responsibility of the service provider. All investments made by the External Investment Manager on behalf of the Council of Stellenbosch Municipality must be made within the ambit of this Policy and with National Treasury's investment regulations.

5.5 Internal Controls Over Investments

5.5.1 Delegations

5.5.1.1 In terms of Section 60(2) of the Local Government: Municipal Systems Act, (Act 32 of 2000) (the MSA), the Council may only delegate to the Municipal Manager (MM) the power to make decisions on investments on behalf of the Municipality.

5.5.1.2 In terms of section 79 of the Act, the Accounting Officer has delegated to the Chief Financial Officer (CFO), in writing, his/her duty under section 65(2) (h) to manage the Council's available working capital effectively and economically in terms of the prescribed cash management and investment framework.

5.5.2 Obtaining quotations and concluding deals

Request are emailed to all approved institutions the day before, or the morning thereof. A cut-off is requested to ensure timeous processing of authorisation and payment of the investment. Quotes are captured on the decision report rates are compared and chosen in terms of the policy. Writing mandates, signed by the CFO and MM, shall be issued to successfull investees with whom the Council of Stellenbosch Municipality invests funds setting out the following:

5.5.2.1 Authorised dealers: name and particulars of the Council's officials who are authorised to transact investments deals with the investees;

5.5.2.2 Authorised signatories: name and particulars of the Council's officials who are authorised to sign written confirmations or any other correspondence in respect of investments transactions.

5.5.2.3 A dealing sheet, signed by an authorised dealer, shall be prepared in all instances for each individual investment, detailing the quotations received and the recommended investee. The CFO shall advice the MM to approve the transaction.

A written confirmation of the terms of each investment transaction shall be prepared, and signed off by the CFO and MM.

5.5.3 A monthly investment register should be kept of all investments made. The following information must be recorded:-

- name of institution;
- capital invested;
- date invested;
- interest rate;
- maturation date;
- interest received;

- Investment balance;
- total withdrawal amount;
- total interest earned.

5.5.3.1 The investment register and accounting records must be reconciled monthly.

6. OWNERSHIP

All investments must be made in the name of the Council of Stellenbosch Municipality.
Written proof of investments made must obtained from the institution where the investment is made and must be kept on file.

7. DUE CARE

In dealing with financial institutions, the following ethical principles must be observed:

7.1 The Chief Financial Officer and all staff in his/her directorate shall not accede to any influence by or interference from Councillors, investment agents, institutions, or any other outsiders;

7.2 Under no circumstances may inducements to invest be accepted;

7.3 Interest rates quoted by one institution must not be disclosed to another institution; and

7.4 The business ethics of any controlling body of which the relevant financial institution is a member must be observed by such institution or body at all times.

8. CALL ACCOUNT HELD WITH PRIMARY BANK

The nature of call accounts are considered cash and cash equivalents rather than long-term investments. This classification is based on the nature of call accounts, which are deposit accounts offered by banks that allow for immediate access to funds while earning interest. The liquidity and accessibility of these accounts align them more closely with cash and cash equivalents.

A separate bank account with our banking service provider, will be used to do internal transfers between our primary bank account and said call account. Internal transfers on our online banking platform will give us the flexibility to transfer funds to and from the call account and primary account ensuring that interest is earned on the most advantageous rate without risking cashflow requirements.

9. PERFORMANCE MEASUREMENT

Measuring the effectiveness of Council's treasury activities is achieved through a mixture of subjective measures. The predominant subjective measure is the overall quality of treasury

management information. The Chief Financial Officer has primary responsibility for determining this overall quality.

Objective measures include: -

(a) Adherence to policy.

(b) Timely receipt of interest income.

10. REPORTING

10.1 Reports

The following reports are produced:

REPORT NAME	FREQUENCY	PREPARED BY	RECIPIENT
Bank Balance report	Daily	Senior Clerk: Electronic Payments	Chief Finance Officer
Investments	Monthly	Senior Accountant: Financial Statements and Reconciliations	Manager: Financial Statements and Reporting

11. ANNUAL REVIEW OF POLICY

This Policy will be reviewed annually or earlier if so required by legislation.

Any changes to this Policy must be adopted by Council and be consistent with the applicable Acts and any National Treasury Regulations.

12. EFFECTIVE DATE

The policywill be reviewed on an annual basis to ensure that it is in line with the Municipality's strategic objectives and with legislation.

13. SHORT TITLE

This Policy is the Cash Management and Investments Policy of the Stellenbosch Municipality.

APPENDIX 17

STELLENBOSCH MUNICIPALITY

ACCOUNTING POLICY

2025/2026

STELLENBOSCH MUNICIPALITY

ACCOUNTING POLICY

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1. Basis of Preparation

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), including any interpretations, guidelines and directives, issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act (Act 56 of 2003).

These annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise. They are presented in South African Rand. All figures are rounded to the nearest Rand.

In the absence of an issued and effective Standard of GRAP, accounting policies for material transactions, events or conditions were developed in accordance with paragraphs 8, 10 and 11 of GRAP 3 as read with Directive 5.

The principal accounting policies adopted in the preparation of these annual financial statements are set out below.

1.1 Going concern assumption

The unaudited annual financial statements have been prepared based on the expectation that the municipality will continue to operate as a going concern for at least the next 12 months.

1.2 Capital replacement reserve (CRR)

In order to finance the acquisition of infrastructure and other items of property, plant and equipment from internal sources, amounts are transferred from the accumulated surplus/(deficit) to the CRR in terms of the Annual Budget. The cash in the designated CRR bank account can only be utilised to finance items of property, plant and equipment. The CRR is reduced and the accumulated surplus/(deficit) is credited by a corresponding amount when the amounts in the CRR are utilised.

1.3 Self-insurance reserve

The municipality has a Self-insurance reserve to set aside amounts to offset potential losses or claims that cannot be insured externally. The balance of the self-insurance fund is invested in short-term investments. Claims are settled by transferring a corresponding amount from the self-insurance reserve to the accumulated surplus.

1.4 Accumulated surplus

The accumulated surplus/deficit represent the net difference between the total assets and the total liabilities of the municipality. Any surpluses and deficits realised during a specific financial year are credited/debited against accumulated surplus/deficit. Prior year adjustments, relating to income and expenditure, are debited/credited against accumulated surplus when retrospective adjustments are made.

1.5 Materiality

Material omissions or misstatements of items are material if they could, individually or collectively, influence the decisions or assessments of users made based on the financial statements. Materiality depends on the nature or size of the omission or misstatement judged in the surrounding circumstances. The nature or size of the information item, or a combination of both, could be the determining factor.

Assessing whether an omission or misstatement could influence decisions of users, and so be material, requires consideration of the characteristics of those users. The Framework for the Preparation and Presentation of Financial Statements states that users are assumed to have a reasonable knowledge of government, its activities, accounting and a willingness to study the information with reasonable diligence. Therefore, the assessment considers how users with such attributes could reasonably be expected to be influenced in making and evaluating decisions.

Materiality utilised for the statement of budget comparison (GRAP 24) comprises of the following components:

Statement of financial Performance

Revenue: 1% of Total Revenue
Expenditure: 2% of Total expenditure

Statement of financial position

Assets: 1% of total assets
Liabilities: 2% of total liabilities
Net assets: 5% of accumulated surplus

Cash flow statement

The receipt items follow a revenue base as per the statement of financial performance and the payments follow an expenditure
base as per the statement of financial performance.

1.6 Significant judgements and estimates

In the application of the municipality's accounting policies, which are described below, management is required to make judgement, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. The estimates and associated assumptions are based on historical experiences and other factors that are considered too reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

These estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.**Revenue recognition**

Accounting Policy 1.18 on Revenue from Exchange Transactions and Accounting Policy 1.19 on Revenue from Non-exchange Transactions describes the conditions under which revenue will be recorded by the management of the municipality.

In concluding judgement, management considered the detailed criteria for recognition of revenue as set out in GRAP 9: Revenue from Exchange Transactions and whether the municipality, when goods are sold, had transferred to the buyer the significant risks and rewards of ownership of the goods and when services are rendered, whether the service has been rendered. The management of the municipality is satisfied that recognition of the revenue in the current year is appropriate.

Impairment of financial assets

Accounting Policy 1.13 Financial Instruments, referring to the paragraph on impairment of financial assets, describes the process followed to determine the value with which financial assets should be impaired. In making the estimation of the impairment, the management of the municipality considered the detailed criteria of impairment of financial assets as set out in GRAP 104: Financial Instruments - Recognition and Measurement. The management of the municipality is satisfied that impairment of financial assets recorded during the year is appropriate. Details of the impairment loss calculation are provided in the applicable notes to the annual financial statements.

Useful lives of property, plant and equipment and intangible assets

As described in Accounting Policy 1.10 and 1.11 the municipality depreciates its property, plant and equipment and intangible assets over the estimated useful lives of the assets, considering the residual values of the assets at the end of their useful life, which is determined when the assets are brought into use. The review of useful life and residual values of assets are only reviewed if one of the indicators of potential review is triggered.

Employee benefit obligations

The municipality obtains actuarial valuations of its employee benefit obligations. The employee benefit obligations of the municipality that were identified are post-retirement health benefit obligations and long-service awards. The estimated liabilities are recorded in accordance with the requirements of GRAP 25. Details of the liabilities and the key assumptions made by the actuaries in estimating the liabilities are provided in the applicable notes to the annual financial statements.

The actuarial valuation involves making assumptions about discount rates, expected rates of return on assets, future salary increases, mortality rates and future pension increases. Due to the long-term nature of these plans, such estimates are subject to significant uncertainty.

Impairment of non-financial assets

The recoverable amounts of cash-generating units have been determined based on the higher of value-in-use calculations and fair values less costs to sell. These calculations require the use of estimates and assumptions.

The recoverable amounts of individual assets have been determined based on the higher of value-in-use calculations and fair values less costs to sell. These calculations require the use of estimates and assumptions.

It is reasonably possible that the assumptions may change which may then impact our estimations and may then require a material adjustment to the carrying value of tangible assets.

Value in use of cash generating assets

The municipality reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. Assets are grouped at the lowest level for which identifiable cash flows are largely independent of cash flows of other assets and liabilities. If there are indications that impairment may have occurred, estimates are prepared of expected future cash flows for each group of assets. Expected future cash flows used to determine the value in use of tangible assets are inherently uncertain and could materially change over time. They are significantly affected by several factors including economic factors such as inflation and interest.

Value in use of non-cash generating assets.

The municipality reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. If there are indications that the impairment may have occurred, the remaining service potential of the asset is determined. The most appropriate approach selected to determine the remaining service potential is dependent on the availability of data and the nature of the impairment.

Provisions

Provisions are raised and management determines an estimate based on the information available. Additional disclosures of these estimates of provisions are included in note 22 - Provisions.

A qualified environmental engineer calculates the provision. The provision represents the best estimate or net present value of the expected future cash flows to rehabilitate the landfill site at yearend. The professional engineer determines the cost of rehabilitation and the remaining useful life of each site. Interest rates linked to prime were used to calculate the effect of the time value of money.

Allowance for slow moving, damaged and obsolete stock

An allowance for inventory to write inventory down to the lower of cost or net realisable value. Management has made estimates of the selling price and direct cost to sell on certain inventory items. The write down is included in the surplus/deficit.

Fair value estimation

The fair value of financial instruments traded in active markets (such as trading and available-for-sale securities) is based on quoted market prices at the end of the reporting period. The quoted market price used for financial assets held by the municipality is the current bid price.

The fair value of financial instruments that are not traded in an active market (for example, over-the counter derivatives) is determined by using valuation techniques. The municipality uses a variety of methods and makes assumptions that are based on market conditions existing at the end of each reporting period. Quoted market prices or dealer quotes for similar instruments are used for long-term debt. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments. The fair value of interest rate swaps is calculated as the present value of the estimated future cash flows.

The carrying value less impairment provision of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the municipality for similar financial instruments.

Effective interest rate

The municipality used the prime interest rate to discount future cash flows.

Allowance for doubtful debts

On debtors an impairment loss is recognised in surplus and deficit when there is objective evidence that it is impaired. The impairment is measured as the difference between the receivables carrying amount and the present value of estimated future cash flows discounted at the effective interest rate, computed at initial recognition.

Impairment of statutory receivables

If there is an indication that a statutory receivable, may be impaired, the municipality measures the impairment loss. The impairment loss is measured as the difference between the estimated future cash flows and the carrying amount. Where the carrying amount is higher than the estimated future cash flows, the carrying amount of the statutory receivable, are reduced, either directly or using an allowance account. The amount of the loss is recognised in surplus or deficit.

In estimating the future cash flows, the municipality considers both the amount and timing of the cash flows that it will receive in future. Consequently, where the effect of the time value of money is material, the municipality discounts the estimated future cash flows using a rate that reflects the current risk-free rate and, if applicable, any risks specific to the statutory receivable, or group of statutory receivables, for which the future cash flow estimates have not been adjusted.

An impairment loss recognised in prior periods for a statutory receivable are revised if there has been a change in the estimates used since the last impairment loss was recognised, or to reflect the effect of discounting the estimated cash flows.

Pre-paid electricity

Pre-paid electricity is only recognised as income once the electricity is consumed. The pre-paid electricity balance (included under payables) represents the best estimate of electricity sold at year-end, which is still unused.

1.7 Biological assets that form part of an agricultural activity

The municipality recognises biological assets that form part of an agricultural activity or agricultural produce when and only when:

- the municipality controls the asset as a result of past events.
- it is probable that future economic benefits or service potential associated with the asset will flow to the municipality; and
- the fair value or cost of the asset can be measured reliably.

Biological assets that form part of an agricultural activity are measured at their fair value less costs to sell.

A gain or loss arising on initial recognition of biological assets that form part of an agricultural

activity or agricultural produce at fair value less costs to sell and from a change in fair value less costs to sell of a biological asset that form part of an agricultural activity, is included in surplus or deficit for the period in which it arises.

Where market determined prices or values are not available, the present value of the expected net cash inflows from the asset, discounted at a current market-determined pre-tax rate where applicable, is used to determine fair value.

Where fair value cannot be measured reliably, biological assets are measured at cost less any accumulated depreciation and any accumulated impairment losses.

The municipality classifies biological assets as consumables which consist of timber in the form of pine trees. All biological assets are held for sale.

Agricultural produce harvested from an entity's biological assets shall be measured at its fair value less costs to sell at the point of harvest. Such measurement is the cost at that date when applying GRAP 12 or another applicable Standard of GRAP.

Item	Useful life
Trees in a plantation forest	indefinite

1.8 Investment property

Investment property is property (land or a building - or part of a building - or both) held to earn rentals or for capital appreciation or both, rather than for:

- use in the production or supply of goods or services; or for
- administrative purposes; or
- sale in the ordinary course of operations.

Investment property is recognised as an asset when, it is probable that the future economic benefits or service potential that is associated with the investment property will flow to the municipality, and the cost or fair value of the investment property can be measured reliably.

Investment property is initially recognised at cost. Transaction costs are included in the initial measurement.

Where investment property is acquired through a non-exchange transaction, its cost is its fair value as at the date of acquisition.

Costs include costs incurred initially and costs incurred subsequently to add to, or to replace a part of, or service a property. If a replacement part is recognised in the carrying amount of the investment property, the carrying amount of the replaced part is derecognised.

Subsequent measurement - Cost model

Investment property is, after initial measurement, carried at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is provided to write down the cost, less estimated residual value by equal installments over the useful life of the property, which is as follows:

Item	**Useful life**
Property - buildings	30-99 years
Property - land	indefinite

Investment property is derecognised on disposal or when the investment property is permanently withdrawn from use and no future economic benefits or service potential are expected from its disposal.

Gains or losses arising from the retirement or disposal of investment property is the difference between the net disposal proceeds and the carrying amount of the asset and is recognised in surplus or deficit in the period of retirement or disposal.

Compensation from third parties for investment property that was impaired, lost or given up is recognised in surplus or deficit when the compensation becomes receivable.

The nature OR type of properties classified as held for strategic purposes are as follows:

The municipality separately discloses expenditure to repair and maintain investment property in the notes to the annual financial statements (see note 10).

The municipality discloses relevant information relating to assets under construction or development, in the notes to the annual financial statements (see note 10).

All properties held to earn market-related rentals or for capital appreciation or both and that are not used for administrative purposes, and that will not be sold within the next 12 months are classified as Investment Properties

A building owned by the municipality (or held by the municipality under a finance lease) and leased out under one or more operating leases

Transfers to, or from, investment property shall be made when, and only when, there is a change in use, evidenced by:

(a) commencement of owner-occupation, for a transfer from investment property to owner-occupied property.
(b) commencement of development with a view to sale, for a transfer from investment property to inventories.
(c) end of owner-occupation, for a transfer from owner-occupied property to investment property; or

(d) commencement of an operating lease (on a commercial basis) to another party, for a transfer from inventories to investment property.

1.9 Property, plant and equipment

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one period.

Property, plant and equipment is recognised as an asset when:

- it is probable that the future economic benefits or service potential that are associated with the property, plant and equipment will flow to the municipality; and
- the cost or fair value of the item can be determined reliably.

Initial recognition and measurement

Property, plant and equipment are initially recognised at cost on its acquisition date. The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the municipality. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes the necessary costs of dismantling and removing the asset and restoring the site on which it is located

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it is deemed cost is the carrying amount of the asset(s) given up.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located is also included in the cost of property, plant and equipment, where the municipality is obligated to incur such expenditure, and where the obligation arises as a result of acquiring the asset or using it for purposes other than the production of inventories.

Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the item is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Major spare parts and standby equipment which are expected to be used for more than one period are included in property, plant, and equipment. In addition, spare parts and standby equipment which can only be used in connection with an item of property, plant and equipment are accounted for as property, plant and equipment.

Major inspection costs which are a condition of continuing use of an item of property, plant and equipment and which meet the recognition criteria above are included as a replacement in the cost of the item of property, plant and equipment. Any remaining inspection costs from the previous inspection are derecognised.

After initial measurement property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

Incomplete construction work

Incomplete construction work is stated at historical cost. Depreciation only commences when the asset is available for use.

Impairment

Where the carrying amount of an item of property, plant and equipment is greater than the estimated recoverable service amount, it is written down immediately to its recoverable service amount and an impairment loss is charged to the statement of financial performance.

Property, plant and equipment are depreciated on the straight-line basis over their expected useful lives to their estimated residual value.

Depreciation

Property, plant and equipment are depreciated on the straight-line basis over their expected useful lives to their estimated residual value.

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Depreciation method	Average useful life
Land	Straight-line	indefinite
Machinery and equipment	Straight-line	1-66
Furniture and office equipment	Straight-line	2-24
Transport assets	Straight-line	4-21
Computer equipment	Straight-line	5-23
Community assets	Straight-line	4-50

Other property, plant and equipment	Straight-line	6-99
Capital restoration asset	Straight-line	5-30
Electrical infrastructure	Straight-line	10-100
Water supply infrastructure	Straight-line	10-100
Solid waste infrastructure	Straight-line	10-50
Roads infrastructure	Straight-line	10-100
Information and communication infrastructure	Straight-line	3-15
Wastewater network	Straight-line	10-100
Stormwater infrastructure	Straight-line	10-50

The depreciable amount of an asset is allocated on a systematic basis over its useful life.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

The depreciation method used reflects the pattern in which the asset's future economic benefits or service potential are expected to be consumed by the municipality. The depreciation method applied to an asset is reviewed at least at each reporting date and, if there has been a significant change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset, the method is changed to reflect the changed pattern. Such a change is accounted for as a change in an accounting estimate.

The municipality assesses at each reporting date whether there is any indication that the municipality expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If any such indication exists, the municipality revises the expected useful life and/or residual value accordingly. The change is accounted for as a change in an accounting estimate.

The depreciation charge for each period is recognised in surplus or deficit unless it is included in the carrying amount of another asset.

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

The municipality separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statements (see note 11).

The municipality discloses relevant information relating to assets under construction or development, in the notes to the financial statements (see note 11).

1.10 Intangible assets

Initial recognition and measurement

An asset is identifiable if it either:

- is separable, i.e., is capable of being separated or divided from the municipality and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the entity intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the municipality or from other rights and obligations. A binding arrangement describes an arrangement that confers similar rights and obligations on the parties to it as if it were in the form of a contract.

An intangible asset is recognised when:

- it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the municipality; and
- the cost or fair value of the asset can be measured reliably.

The municipality assesses the probability of expected future economic benefits or service potential using reasonable and supportable assumptions that represent management's best estimate of the set of economic conditions that will exist over the useful life of the asset.

Where an intangible asset is acquired through a non-exchange transaction, its initial cost at the date of acquisition is measured at its fair value as at that date.

If the expected useful life of the asset is different from previous estimates, the amortisation period shall be changed accordingly. If there has been a change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset, the amortisation method shall be changed to reflect the changed pattern. Such changes shall be accounted for as changes in accounting estimates in accordance with GRAP 3.

Expenditure on research (or on the research phase of an internal project) is recognised as an expense when it is incurred.

An intangible asset arising from development (or from the development phase of an internal project) is recognised when:

- it is technically feasible to complete the asset so that it will be available for use or sale.
- there is an intention to complete and use or sell it.
- there is an ability to use or sell it.
- it will generate probable future economic benefits or service potential.
- there are available technical, financial and other resources to complete the development and to use or sell the asset; and
- the expenditure attributable to the asset during its development can

be measured reliably. Intangible assets are initially measured at cost.

Subsequent measurement

After initial measurement intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows or service potential. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight-line basis over their useful life.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result, the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

Internally generated goodwill, brands, mastheads, publishing titles, customer lists and items similar in substance are not recognised as intangible assets.

If the expected useful life of the asset is different from previous estimates, the amortisation period shall be changed accordingly. If there has been a change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset, the amortisation method shall be changed to reflect the changed pattern. Such changes shall be accounted for as changes in accounting estimates in accordance with GRAP 3.

Amortisation is provided to write down the intangible assets, on a straight-line basis, to their residual values as follows:

Item	Depreciation method	Average useful life
Internally generated: Capital development	Straight-line	5 - 7 years
Computer software	Straight-line	3 - 30 years
Service operating and land rights	Straight-line	5 - 30 years

Derecognition

Intangible assets are derecognised:

- on disposal; or
- when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of an intangible asset is the difference between the net disposal proceeds and the carrying amount and is included in surplus or deficit when the asset is derecognised.

1.11 Heritage assets

Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations.

Recognition

The municipality recognises a heritage asset as an asset if it is probable that future economic benefits or service potential associated with the asset will flow to the municipality, and the cost or fair value of the asset can be measured reliably.

Where the municipality holds a heritage asset, but on initial recognition it does not meet the recognition criteria because it cannot be reliably measured, information on such a heritage asset is disclosed in note 14 Heritage assets.

Initial measurement

Heritage assets are measured at cost.

Where a heritage asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

Subsequent measurement

After initial measurement classes of heritage assets are carried at cost less any accumulated impairment losses.

Impairment

The municipality assesses at each reporting date whether there is an indication that it may be impaired. If any such indication exists, the municipality estimates the recoverable amount or the recoverable service amount of the heritage asset.

Reference to impairment paragraphs can be made to note 1.14 and 1.15

Compensation from third parties for heritage assets that have been impaired, lost or given up, shall be included in surplus or deficit when the compensation becomes receivable.

Derecognition

Derecognition is the removal of a previously recognised financial asset or financial liability from a municipality's statement of financial position.

The gain or loss arising from the derecognition of a heritage asset is included in surplus or deficit when the item is derecognised (unless the Standard of GRAP on leases requires otherwise on a sale and leaseback).

Transfers

Transfers from heritage assets are only made when the particular asset no longer meets the definition of a heritage asset. Transfers to heritage assets are only made when the asset meets the definition of a heritage asset.

1.12 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity. Financial instruments are classified into three categories namely, financial instruments at fair value, financial instruments at amortised cost or financial instruments at cost. The municipality determines the classification of its financial instruments at initial recognition.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable willing parties in an arm's length transaction.

A financial asset is any asset that is a cash or contractual right to receive cash. In accordance with GRAP 104 the Financial Assets of the municipality are classified as follows into the three categories allowed by this standard.

Financial asset at amortised cost being a non-derivative financial asset with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months, which are classified as non-current assets.

A financial asset is:

- cash.
- a residual interest of another municipality; or
- a contractual right to:
    - receive cash or another financial asset from another municipality; or
    - exchange financial assets or financial liabilities with another municipality under conditions that are potentially favorable to the municipality.

Financial assets measured at fair value being financial assets that meet either of the following conditions:

- Derivatives;
- Combined instruments that are designated at fair value;

- Instruments held for trading;
- Non-derivative financial assets or financial liabilities with fixed or determinable payments that are designated at fair value at initial recognition; or
- Financial instruments that do not meet the definition of financial instruments at amortised cost or financial instruments at cost.

Financial assets measured at cost being investments in residual interests that do not have a quoted market price in an active market, and whose fair value cannot be reliably measured.

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

A financial liability is any liability that is a contractual obligation to:
- deliver cash or another financial asset to another municipality; or
- exchange financial assets or financial liabilities under conditions that are potentially unfavorable to the municipality.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

Liquidity risk is the risk encountered by a municipality in the event of difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

Loan commitment is a firm commitment to provide credit under pre-specified terms and conditions.

Loans payable are financial liabilities, other than short-term payables on normal credit terms.

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market.

A financial asset is past due when a counterparty has failed to make a payment when contractually due.

Transaction costs are incremental costs that are directly attributable to the acquisition, issue or disposal of a financial asset or financial liability. An incremental cost is one that would not

have been incurred if the municipality had not acquired, issued or disposed of the financial instrument.

Financial instruments at amortised cost are non-derivative financial assets or non-derivative financial liabilities that have fixed
or determinable payments, excluding those instruments that:

- the municipality designates at fair value at initial recognition; or
- are held for trading.

Financial instruments at cost are investments in residual interests that do not have a quoted market price in an active market, and whose fair value cannot be reliably measured.

Financial instruments at fair value comprise financial assets or financial liabilities that are:

- derivatives.
- combined instruments that are designated at fair value.
- instruments held for trading. A financial instrument is held for trading if:
    - it is acquired or incurred principally for the purpose of selling or repurchasing it in the near-term; or
    - on initial recognition it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short-term profit-taking
    - non-derivative financial assets or financial liabilities with fixed or determinable payments that are designated at fair value at initial recognition; and
    - financial instruments that do not meet the definition of financial instruments at amortised cost or financial instruments at cost.

The municipality has the following types of financial assets (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Type of financial asset	**Classification in terms of GRAP 104**
Long-term receivables	Financial assets at amortised cost
Consumer debtors	Financial assets at amortised cost
Other debtors	Financial assets at amortised cost
Short-term investment deposit - Call	Financial assets at amortised cost
Bank balances and cash	Financial assets at amortised cost

Cash includes cash on hand (including petty cash) and cash with banks (including call deposits). Cash equivalents are short- term highly liquid investments, readily convertible into known amounts of cash that are held with registered banking institutions with maturities of three months or less and are subject to an insignificant risk of change in value. For the purposes of the Cash flow statement, cash and cash equivalents comprise cash on hand, deposits held on call with banks, net of bank overdrafts. The municipality categorises cash and cash equivalents as financial assets at amortised cost.

Financial Liabilities

A financial liability is a contractual obligation to deliver cash or another financial asset to another entity.

The following main categories of financial liabilities and the classification determining how they are measured exist:

- Financial liabilities measured at amortised cost; or
- Financial liabilities measured at fair value.

The municipality has the following types of financial liabilities (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Type of financial liability	Classification in terms of GRAP 104
Payables from exchange transactions	Financial liability measured at amortised cost
Consumer deposits	Financial liability measured at amortised cost
Other financial liabilities	Financial liability measured at amortised cost

Initial recognition and measurement

A financial instrument is recognised, when the municipality becomes a party to the contractual provisions of the instrument and are initially measured at fair value. In the case of a financial instruments not subsequently measured at fair value, transaction costs that are directly attributable to the acquisition or issue of the financial instruments are added or deducted from the fair value, as appropriate on initial recognition.

Subsequent measurement – Financial assets

Financial assets consist of cash and cash equivalents, deposits, receivables and investments.

Receivables are subsequently measured at amortised cost using the effective interest rate method, less impairment. Amortised cost is calculated by considering any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

A provision for impairment of receivables is established when there is objective evidence that the municipality will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. Changes in the carrying amount of the provision is recognised in the Statement of financial performance. When a receivable is considered uncollectible, it is written off against the provision. Any gains or losses arising from the change in fair value of investments measured at fair value are recognised in the Statement of financial performance.

Trade and other receivables (excluding Value Added Taxation, prepayments and operating lease receivables), loans to municipal entities and loans that have fixed and determinable payments that are not quoted in an active market are classified as financial assets at amortised cost.

Financial assets measured at fair value are initially measured at fair value plus directly attributable transaction costs. They are subsequently measured at fair value with unrealised gains or losses recognised directly in equity until the investment is derecognised, at which time the cumulative gain or loss recorded in equity is recognised in the Statement of financial performance, or determined to be impaired, at which time the cumulative loss recorded in equity is recognised in the Statement of financial performance.

Subsequent measurement – Financial Liabilities

Financial liabilities consist of payables, interest bearing loans and bank overdrafts. These liabilities are subsequently measured at amortised cost, using the effective interest rate method. Finance costs are expensed in the Statement of financial performance in the period in which they are incurred except were stated otherwise (see accounting policy on borrowing costs).

Bank borrowings, consisting of interest-bearing short-term bank loans, repayable on demand and overdrafts are recorded at the proceeds received. Finance costs are accounted for using the accrual basis and are added to the carrying amount of the bank borrowing to the extent that they are not settled in the period that they arise.

Prepayments are carried at cost less any accumulated impairment losses.

Derecognition Financial assets

The municipality derecognises financial assets only when the contractual rights to the cash flows from the asset expires or it transfers the financial assets and substantially all the risks and rewards of ownership of the asset to another entity, except when Council approves the write-off of financial assets due to non-recoverability.

If the municipality neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the municipality recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the municipality retains substantially all the risks and rewards of ownership of a transferred financial asset, the municipality continues to recognise the financial assets and recognises a collateralised borrowing for the proceeds received.

Derecognition of Financial liabilities

The municipality derecognises financial liabilities when, and only when, the municipality's obligations are discharged, cancelled or they expire.

An exchange between an existing borrower and lender of debt instruments with substantially different terms shall be accounted for as having extinguished the original financial liability, and a new financial liability recognised. Similarly, a substantial modification of the terms of an existing financial liability or a part of it (whether attributable to the financial difficulty of the debtor) shall be

accounted for as having extinguished the original financial liability and having recognised a new financial liability.

The difference between the carrying amount of a financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, shall be recognised in surplus or deficit. Any liabilities that are waived, forgiven or assumed by another entity by way of a nonexchange transaction, are accounted for in accordance with GRAP 23.

Fair value measurement considerations

The best evidence of fair value is quoted prices in an active market. If the market for a financial instrument is not active, the municipality establishes fair value using a valuation technique. The chosen valuation technique makes maximum use of market inputs and relies as little as possible on municipality-specific inputs.

1.13 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

When a lease includes both land and buildings elements, the municipality assesses the classification of each element separately.

Entity as lessee - operating leases

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

The aggregate benefit of incentives is recognised as a reduction of rental expense over the lease term on a straight- line basis. Any contingent rent is expensed in the period in which they are incurred.

Operating leases - lessor

Operating lease revenue is recognised as revenue on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

Initial direct costs incurred in negotiating and arranging operating leases are added to the carrying amount of the leased asset and recognised as an expense over the lease term on the same basis as the lease revenue.

The aggregate cost of incentives is recognised as a reduction of rental revenue over the lease term on a straight-line basis.

Income for leases is disclosed under revenue in statement of financial performance.

1.14 Inventories

Initial measurement:

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

Inventories shall be recognised as an asset if, and only if:

- it is probable that future economic benefits or service potential associated with the item will flow to the entity.
- and the cost of the inventories can be measured reliably.

Subsequently inventories are measured at the lower of cost and net realisable value.

Inventories are measured at the lower of cost and current replacement cost where they are held for:

- distribution at no charge or for a nominal charge; or
- consumption in the production process of goods to be distributed at no charge or for a nominal charge.

Net realisable value is the estimated selling price in the ordinary course of operations less the estimated costs of completion and the estimated costs necessary to make the sale, exchange or distribution.

Current replacement cost is the cost the municipality incurs to acquire the asset on the reporting date.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. The cost of inventories of items that are not ordinarily interchangeable, and goods or services produced and segregated for specific projects is assigned using specific identification of the individual costs. The cost of inventories is assigned using the weighted average cost formula. The same cost formula is used for all inventories having a similar nature and use to the municipality.

When inventories are sold, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered. The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of

inventories recognised as an expense in the period in which the reversal occurs.

1.15 Landfill site

Site restoration and dismantling cost - The municipality has an obligation to dismantle, remove and restore items of property, plant and equipment. Such obligations are referred to as 'decommissioning, restoration and similar liabilities. The cost of an item of property, plant and equipment includes:

- the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located.

- changes in the measurement of an existing decommissioning, restoration and similar liability that result from change in the estimated timing or amount of the outflow of resources embodying economic benefits or service potential required to settle the obligation, or a change in discount rate; and

- the obligation the municipality incurs for having used the items during a particular period for purposes other than to produce inventories during that period.

If the related asset is measured using the cost model:

(a) subject to (b), changes in the liability are added to, or deducted from, the cost of the related asset in the current period.
(b) if a decrease in the liability exceeds the carrying amount of the asset, the excess is recognised immediately in surplus or deficit; and
(c) if the adjustment results in an addition to the cost of an asset, the municipality considers whether this is an indication that the new carrying amount of the asset may not be fully recoverable. If it is such an indication, the asset is tested for impairment by estimating its recoverable amount or recoverable service amount, and any impairment loss is recognised in accordance with the accounting policy on impairment of cash-generating assets and/or impairment of non-cash-generating assets.

1.16 Impairment of cash-generating assets

The municipality classifies all assets held with the primary objective of generating a commercial return as cash-generating assets. A commercial return means that the return charged by the entity is commensurate with the risk associated with holding the asset and the asset is intended to generate positive cash inflows. All other assets are classified as non-cash-generating assets.

Cash-generating assets are assets managed with the objective of generating a commercial return. An asset generates a commercial return when it is deployed in a manner consistent with that adopted by a profit-oriented entity.

Cash generating assets are assets used with the objective of generating a commercial return.

Commercial return means that positive cash flows are expected to be significantly higher than the cost of the asset.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

A cash generating unit is the smallest identifiable group of assets used with the objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets.

Costs of disposal are incremental costs directly attributable to the disposal of an asset, excluding finance costs and income tax expense.

Depreciation (Amortisation) is the systematic allocation of the depreciable amount of an asset over its useful life.

Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

Recoverable amount of an asset or a cash generating unit is the higher its fair value less costs to sell and its value in use.

Useful life is either:

- the period over which an asset is expected to be used by the municipality; or
- the number of production or similar units expected to be obtained from the asset by the municipality.

Management has judged all assets as non-cash generating assets.

Identification

When the carrying amount of a cash-generating asset exceeds its recoverable amount, it is impaired.

The municipality assesses at each reporting date whether there is any indication that a cash-generating asset may be impaired. If any such indication exists, the municipality estimates the recoverable amount of the asset.

Value in use

Value in use of a cash-generating asset is the present value of the estimated future cash flows expected to be derived from the continuing use of an asset and from its disposal at the end of its useful life.

When estimating the value in use of an asset, the municipality estimates the future cash inflows and outflows to be derived from continuing use of the asset and from its ultimate disposal and the municipality applies the appropriate discount rate to those future cash flows.

Discount rate

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money, represented by the current risk-free rate of interest and the risks specific to the asset for which the future cash flow estimates have not been adjusted.

Recognition and measurement (individual asset)

If the recoverable amount of a cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the cash-generating asset is adjusted in future periods to allocate the cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

Cash-generating units

If there is any indication that an asset may be impaired, the recoverable amount is estimated for the individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the municipality determines the recoverable amount of the cash-generating unit to which the asset belongs (the asset's cash-generating unit).

If an active market exists for the output produced by an asset or group of assets, that asset or group of assets is identified as a cash-generating unit, even if some or all the output is used internally. If the cash inflows generated by any asset or cash-generating unit are affected by internal transfer pricing, the municipality use management's best estimate of future price(s) that could be achieved in arm's length transactions in estimating:

- the future cash inflows used to determine the asset's or cash-generating unit's value in use; and
- the future cash outflows used to determine the value in use of any other assets or cash-generating units that are affected by the internal transfer pricing.

Cash-generating units are identified consistently from period to period for the same asset or types of assets unless a change are justified.

The carrying amount of a cash-generating unit is determined on a basis consistent with the way the recoverable amount of the cash-generating unit is determined.

An impairment loss is recognised for a cash-generating unit if the recoverable amount of the unit is less than the carrying amount of the unit. The impairment is allocated to reduce the carrying amount of the cash-generating assets of the unit on a pro rata basis, based on the carrying amount of each asset in the unit. These reductions in carrying amounts are treated as impairment losses on individual assets.

In allocating an impairment loss, the entity does not reduce the carrying amount of an asset below the highest of:

- its fair value less costs to sell (if determinable).
- its value in use (if determinable); and
- zero.

The amount of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other cash-generating assets of the unit.

Where a non-cash-generating asset contributes to a cash-generating unit, a proportion of the carrying amount of that non-cash-generating asset is allocated to the carrying amount of the cash-generating unit prior to estimation of the recoverable amount of the cash-generating unit.

Reversal of impairment loss

The municipality assess at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a cash-generating asset may no longer exist or may have decreased. If any such indication exists, the entity estimates the recoverable amount of that asset.

An impairment loss recognised in prior periods for a cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a cash-generating asset is recognised immediately in surplus or deficit.

After a reversal of an impairment loss is recognised, the depreciation (amortisation) charge

for the cash-generating asset is adjusted in future periods to allocate the cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

A reversal of an impairment loss for a cash-generating unit is allocated to the cash-generating assets of the unit pro rata with the carrying amounts of those assets. These increases in carrying amounts are treated as reversals of impairment losses for individual assets. No part of the amount of such a reversal is allocated to a non-cash-generating asset contributing service potential to a cash-generating unit.

In allocating a reversal of an impairment loss for a cash-generating unit, the carrying amount of an asset is not increased above the lower of:

- its recoverable amount (if determinable); and
- the carrying amount that would have been determined (net of amortisation or depreciation) had no impairment loss been recognised for the asset in prior periods.

The amount of the reversal of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other assets of the unit.

In assessing whether there is any indication that an asset may be impaired, the municipality will consider, as a minimum, the following indications:

External sources:

(a) During the period, an asset's market value has declined significantly more than would be expected as a result of the passage of time or normal use.

(b) Significant changes with an adverse effect on the entity have taken place during the period, or will take place soon, in the technological, market, economic or legal environment in which the entity operates or in the market to which an asset is dedicated.

(c) Market interest rates or other market rates of return on investments have increased during the period, and those increases are likely to affect the discount rate used in calculating an asset's value in use and decrease the asset's recoverable amount materially

Internal sources:

(d) Evidence is available of obsolescence or physical damage of an asset.

(e) Significant changes with an adverse effect on the entity have taken place during the period or are expected to take place soon, in the extent to which, or way, an asset is used or is expected to be used. These changes include the asset becoming idle, plans to discontinue or restructure the operation to which an asset belongs, plans to dispose of an asset before the previously expected date, and reassessing the useful life of an asset as finite rather than indefinite.

(f) A decision to halt the construction of the asset before it is complete or in a usable condition.

(g) Evidence is available from internal reporting that indicates that the economic performance of an asset is, or will be, worse than expected.

1.17 Impairment of non- cash generating assets

Non-cash generating assets are assets other than cash generating assets.

Identification

When the carrying amount of a non-cash generating asset exceeds its recoverable service amount, it is impaired.

The municipality assesses at each reporting date whether there is any indication that a noncash generating asset may be impaired. If any such indication exists, the municipality estimates the recoverable service amount of the asset.

Irrespective of whether there is any indication of impairment, the entity also tests a noncash generating intangible asset with an indefinite useful life or a noncash generating intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable service amount. This impairment test is performed at the same time every year. If an intangible asset was initially recognised during the current reporting period, that intangible asset was tested for impairment before the end of the current reporting period.

In assessing whether there is any indication that an asset may be impaired, an entity shall consider, as a minimum, the following indications:

External sources of information

(a) Cessation, or near cessation, of the demand or need for services provided by the asset.

(b) Significant long-term changes with an adverse effect on the entity have taken place during the period or will take place in the near future, in the technological, legal or government policy environment in which the entity operates.

Internal sources of information

(c) Evidence is available of obsolescence or physical damage of an asset.

(d) Significant long-term changes with an adverse effect on the entity have taken place during the period, or are expected to take place in the near future, in the extent to which, or manner in which, an asset is used or is expected to be used. These changes include the asset becoming idle, plans to discontinue or restructure the operation to which an asset belongs, plans to dispose of an asset before the previously expected date and reassessing the useful life of an asset as finite rather than indefinite.

(e) A decision to halt the construction of the asset before it is complete or in a usable condition.

(f) Evidence is available from internal reporting that indicates that the service performance of an asset is, or will be, significantly worse than expected.

Value in use

Value in use of non-cash generating assets is the present value of the non-cash generating assets remaining service potential.

The present value of the remaining service potential of a noncash generating assets is determined using the following approach:

Depreciated replacement cost approach

The present value of the remaining service potential of a noncash generating asset is determined as the depreciated replacement cost of the asset. The replacement cost of an asset is the cost to replace the asset's gross service potential. This cost is depreciated to reflect the asset in its used condition. An asset may be replaced either through reproduction (replication) of the existing asset or through replacement of its gross service potential. The depreciated replacement cost is measured as the current reproduction or replacement cost of the asset, whichever is lower, less accumulated depreciation calculated based on such cost, to reflect the already consumed or expired service potential of the asset.

The replacement cost and reproduction cost of an asset is determined on an "optimised" basis. The rationale is that the municipality would not replace or reproduce the asset with a like asset if the asset to be replaced or reproduced is an overdesigned or overcapacity asset. Overdesigned assets contain features which are unnecessary for the goods or services the asset provides. Overcapacity assets are assets that have a greater capacity than is necessary to meet the demand for goods or services the asset provides. The determination of the replacement cost or reproduction cost of an asset on an optimised basis thus reflects the service potential required of the asset.

Recognition and measurement

If the recoverable service amount of a noncash generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the non-cash generating asset is adjusted in future periods to allocate the non-cash generating asset is revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

Reversal of an impairment loss

The municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a noncash generating asset may no longer exist or may have decreased. If any such indication exists, the municipality estimates the recoverable service amount of that asset.

An impairment loss recognised in prior periods for a noncash generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable service amount since the last impairment loss was recognised. The carrying amount of the asset is

increased to its recoverable service amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a noncash generating asset is recognised immediately in surplus or deficit.

After a reversal of an impairment loss is recognised, the depreciation (amortisation) charge for the non-cash generating asset is adjusted in future periods to allocate the non-cash generating asset is revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

1.18 Employee benefits

Employee benefits are all forms of consideration given by a municipality in exchange for service rendered by employees.

A qualifying insurance policy is an insurance policy issued by an insurer that is not a related party of the reporting municipality, if the proceeds of the policy can be used only to pay or fund employee benefits under a defined benefit plan and are not available to the reporting municipality's own creditors (even in liquidation) and cannot be paid to the reporting municipality, unless either:

- the proceeds represent surplus assets that are not needed for the policy to meet all the related employee benefit obligations; or
- the proceeds are returned to the reporting municipality to reimburse it for employee benefits already paid.

Termination benefits are employee benefits payable as a result of either:

- a municipality's decision to terminate an employee's employment before the normal retirement date; or
- an employee's decision to accept voluntary redundancy in exchange for those benefits.

Other long-term employee benefits are employee benefits (other than post-employment benefits and termination benefits) that are not due to be settled within twelve months after the end of the period in which the employees render the related service.

Vested employee benefits are employee benefits that are not conditional on future employment.

Composite social security programmes are established by legislation and operate as multi-employer plans to provide postemployment benefits as well as to provide benefits that are not consideration in exchange for service rendered by employees.

A constructive obligation is an obligation that derives from a municipality's actions whereby an established pattern of past practice, published policies or a sufficiently specific current statement, the municipality has indicated to other parties that it will accept certain responsibilities and as a

result, the municipality has created a valid expectation on the part of those other parties that it will discharge those responsibilities.

Short term employee benefits

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled within twelve months after the end of the period in which the employees render the related service.

Short-term employee benefits include items such as:

- wages, salaries and social security contributions.
- short-term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the absences is due to be settled within twelve months after the end of the reporting period in which the employees render the related employee service.
- bonus, incentive and performance related payments payable within twelve months after the end of the reporting period in which the employees render the related service; and
- non-monetary benefits (for example, medical care, and free or subsidised goods or services such as housing, cars and cellphones) for current employees.

When an employee has rendered service to the municipality during a reporting period, the entity recognise the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service:

- as a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted amount of the benefits, the municipality recognise that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense unless another Standard requires or permits the inclusion of the benefits in the cost of an asset.

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs. The municipality measure the expected cost of accumulating compensated absences as the additional amount that the entity expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The municipality recognises the expected cost of bonus, incentive and performance related payments when the municipality has a present legal or constructive obligation to make such payments as a result of past events and a reliable estimate of the obligation can be made. A present obligation exists when the entity has no realistic alternative but to make the payments.

The costs of all short-term employee benefits such as leave pay, are recognised during the period

in which the employee renders the related service.

Liabilities for staff bonuses are recognised as they accrue to employees. The liability at year-end is based on the bonus accrued at year-end for each employee.

A provision, in respect of the liability relating to the anticipated costs of performance bonuses payable to Section 57 employees, is recognised as it accrues to Section 57 employees. Municipal entities' performance bonus provisions are based on the employment contract stipulations as well as previous performance bonus payment trends.

Accrued leave pay

Liabilities for annual leave are recognised as they accrue to employees. Liability is based on the total accrued leave days owing to employees and is reviewed annually.

Post-employment benefits: Defined contribution plans

A defined contribution plan is a plan under which the municipality pays fixed contributions into a separate entity. The municipality has no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to service in the current or prior periods.

When an employee has rendered service to the entity during a reporting period, the entity recognises the contribution payable to a defined contribution plan in exchange for that service:

- as a liability (accrued expense), after deducting any contribution already paid. If the contribution already paid exceeds the contribution due for service before the reporting date, an entity recognises that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense unless another Standard requires or permits the inclusion of the contribution in the cost of an asset.

Post-employment benefits: Defined benefit plans

Defined benefit plans are post-employment benefit plans other than defined contribution plans. In this aspect defined contribution plans can be considered as the pension fund.

Current service cost is the increase in the present value of the defined benefit obligation resulting from employee service in the current period.

Interest cost is the increase during a period in the present value of a defined benefit obligation which arises because the benefits are one period closer to settlement.

Past service cost is the change in the present value of the defined benefit obligation for employee service in prior periods, resulting in the current period from the introduction of, or changes to, post-employment benefits or other long-term employee benefits. Past service cost may be either

positive (when benefits are introduced or changed so that the present value of the defined benefit obligation increases) or negative (when existing benefits are changed so that the present value of the defined benefit obligation decreases). In measuring its defined benefit liability, the entity recognises past service cost as an expense in the reporting period in which the plan is amended.

Plan assets comprise assets held by a long-term employee benefit fund and qualifying insurance policies.

The present value of a defined benefit obligation is the present value, without deducting any plan assets, of expected future payments required to settle the obligation resulting from employee service in the current and prior periods.

The return on plan assets is interest, dividends or similar distributions and other revenue derived from the plan assets, together with realised and unrealised gains or losses on the plan assets, less any costs of administering the plan (other than those included in the actuarial assumptions used to measure the defined benefit obligation) and less any tax payable by the plan itself.

The entity account not only for its legal obligation under the formal terms of a defined benefit plan, but also for any constructive obligation that arises from the entity's informal practices. Informal practices give rise to a constructive obligation where the entity has no realistic alternative but to pay employee benefits. An example of a constructive obligation is where a change in the entity's informal practices would cause unacceptable damage to its relationship with employees.

The amount recognised as a defined benefit liability is the net total of the following amounts:

- the present value of the defined benefit obligation at the reporting date.
- minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly.
- plus, any liability that may arise as a result of a minimum funding requirement

The amount determined as a defined benefit liability may be negative (an asset). The entity measures the resulting asset at the lower of:

- the amount determined above; and
- the present value of any economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan. The present value of these economic benefits is determined using a discount rate which reflects the time value of money.

Any adjustments arising from the limit above is recognised in surplus or deficit.

The entity determines the present value of defined benefit obligations and the fair value of any plan assets with sufficient regularity such that the amounts recognised in the audited annual financial statements do not differ materially from the amounts that would be determined at the reporting date.

The entity recognises the net total of the following amounts in surplus or deficit, except to the

extent that another Standard requires or permits their inclusion in the cost of an asset:

- current service cost.
- interest cost
- the expected return on any plan assets and on any reimbursement rights.
- actuarial gains and losses
- past service cost.
- the effect of any curtailments or settlements; and
- the effect of applying the limit on a defined benefit asset (negative defined benefit liability)

The entity uses the Projected Unit Credit Method to determine the present value of its defined benefit obligations and the related current service cost and, where applicable, past service cost. The Projected Unit Credit Method (sometimes known as the accrued benefit method pro-rated on service or as the benefit/years of service method) sees each period of service as giving rise to an additional unit of benefit entitlement and measures each unit separately to build up the final obligation.

In determining the present value of its defined benefit obligations and the related current service cost and, where applicable, past service cost, an entity shall attribute benefit to periods of service under the plan's benefit formula. However, if an employee's service in later years will lead to a materially higher level of benefit than in earlier years, an entity shall attribute benefit on a straight-line basis from:

- the date when service by the employee first leads to benefits under the plan (whether the benefits are conditional on further service); until
- the date when further service by the employee will lead to no material number of further benefits under the plan, other than from further salary increases.

Actuarial valuations are conducted on an annual basis by independent actuaries separately for each plan. The results of the valuation are updated for any material transactions and other material changes in circumstances (including changes in market prices and interest rates) up to the reporting date.

The entity recognises gains or losses on the curtailment or settlement of a defined benefit plan when the curtailment or settlement occurs. The gain or loss on a curtailment or settlement comprises:

- any resulting change in the present value of the defined benefit obligation; and
- any resulting change in the fair value of the plan assets.

Before determining the effect of a curtailment or settlement, the entity re-measure the obligation (and the related plan assets, if any) using current actuarial assumptions (including current market interest rates and other current market prices).

When it is virtually certain that another party will reimburse some or all the expenditure required to settle a defined benefit obligation, the right to reimbursement is recognised as a separate asset. The asset is measured at fair value. In all other respects, the asset is treated in the same way as plan assets. In surplus or deficit, the expense relating to a defined benefit plan is presented as

the net of the amount recognised for a reimbursement.

The entity offsets an asset relating to one plan against a liability relating to another plan when the entity has a legally enforceable right to use a surplus in one plan to settle obligations under the other plan and intends either to settle the obligations on a net basis, or to realise the surplus in one plan and settle its obligation under the other plan
simultaneously.

Actuarial assumptions

Actuarial assumptions are unbiased and mutually compatible.

Financial assumptions are based on market expectations, at the reporting date, for the period over which the obligations are to be settled.

The rate used to discount post-employment benefit obligations (both funded and unfunded) reflect the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the post-employment benefit obligations.

Post-employment benefit obligations are measured on a basis that reflects:

- estimated future salary increases.
- the benefits set out in the terms of the plan (or resulting from any constructive obligation that goes beyond those terms) at the reporting date; and
- estimated future changes in the level of any state benefits that affect the benefits payable under a defined benefit plan, if, and only if, either:
- those changes were enacted before the reporting date; or
- history, or other reliable evidence, indicates that those state benefits will change in some predictable manner, for example, in line with future changes in general price levels or general salary levels.

Assumptions about medical costs take account of estimated future changes in the cost of medical services, resulting from both inflation and specific changes in medical costs.

Other long term employee benefits

The municipality provides post-retirement health care benefits, housing subsidies and gratuities upon retirement to some retirees.

Long term service awards are payable after 10 years of continuous service and after every 5 years thereafter to employees. Additional to this employee shall be entitled to a 14th cheque for continuous employment on their 30th and every 5th year onward. Furthermore, a retirement gift is payable on retirement to employees with 10 years or more service. The provision is an estimate of the long service award based on historical staff turnover based on historical staff turnover. No other long service benefits are provided to employees.

The entitlement to post-retirement health care benefits is based on the employee remaining in service up to retirement age and the completion of a minimum service period. The expected costs of these benefits are accrued over the period of employment. Independent qualified actuaries carry out valuations of these obligations. The municipality also provides a gratuity and housing subsidy on retirement to certain employees. An annual charge to income is made to cover both these liabilities.

Actuarial gains and losses arising from the experience adjustments and changes in actuarial assumptions are recognised in the Statement of financial performance in the period that it occurs. Interest cost on employee benefit obligation is recognised as part of employee related cost.

The amount recognised as a liability for other long-term employee benefits is the net total of the following amounts:

- the present value of the defined benefit obligation at the reporting date.
- minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly.

The municipality shall recognise the net total of the following amounts as expense or revenue, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

- current service cost.
- interest cost.
- the expected return on any plan assets and on any reimbursement right recognised as an asset.
- actuarial gains and losses, which shall all be recognised immediately.
- past service cost; and
- the effect of any curtailments or settlements.

Termination benefits

The municipality recognises termination benefits as a liability and an expense when the entity is demonstrably committed to either:

- terminate the employment of an employee or group of employees before the normal retirement date; or
- provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

The municipality is demonstrably committed to a termination when the entity has a detailed formal plan for the termination and is without realistic possibility of withdrawal. The detailed plan includes [as a minimum]:

- the location, function, and approximate number of employees whose services are to be terminated.
- the termination benefits for each job classification or function; and
- the time at which the plan will be implemented.

Implementation begins as soon as possible and the period to complete implementation is such that material changes to the plan are not likely.

Where termination benefits fall due more than twelve months after the reporting date, they are discounted using an appropriate discount rate. The rate used to discount the benefit reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the benefit.

In the case of an offer made to encourage voluntary redundancy, the measurement of termination benefits shall be based on the number of employees expected to accept the offer.

1.19 Provisions and contingencies

Provisions are recognised when:

- the municipality has a present obligation as a result of a past event.
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

Where the effect of time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation.

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

Where discounting is used, the carrying amount of a provision increases in each period to reflect the passage of time. This increase is recognised as an interest expense.

A provision is used only for expenditures for which the provision was originally recognised. Provisions are not recognised for future operating deficits.

If the municipality has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

Provision for the rehabilitation of landfill sites

At year end a provision is raised for the rehabilitation of landfill sites. The provision is the net present value of the future cash flows to rehabilitate damaged land at year end.

As the related asset is measured using the cost model:

- changes in the liability are added to, or deducted from, the cost of the related asset in the current period.
- the amount deducted from the cost of the asset does not exceed it carrying amount. If a decrease in the liability exceeds the carrying amount of the asset, the excess is recognised immediately in surplus or deficit.
- if the adjustments result in an addition to the cost of an asset, the municipality considers whether this is an indication that the new carrying amount of the asset may be fully recoverable. If there is such an indication, the municipality tests the asset for the impairment by estimating its recoverable amount or recoverable service amount, and accounts for any impairment loss, in accordance with the accounting policy on impairment of assets as described in the accounting policy on impairment of cash-generating assets and/ or impairment of non-cash generating assets.

The adjusted depreciable amount of the asset is depreciated over its useful life. Therefore, once the related asset has reached the end of its useful life, all subsequent changes in the liability is recognised in surplus or deficit as they occur.

Provision for constructive obligations

A constructive obligation to restructure arises only when the municipality:

- has a detailed formal plan for the restructuring, identifying at least:
  - the activity/operating unit or part of an activity/operating unit concerned.
  - the principal locations affected.
  - the location, function, and approximate number of employees who will be compensated for services being terminated.
  - the expenditures that will be undertaken; and
  - when the plan will be implemented; and
- has raised a valid expectation in those affected that it would carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

A restructuring provision includes only the direct expenditures arising from the restructuring, which are those that are both:

- necessarily entailed by the restructuring; and
- not associated with the ongoing activities of the municipality.

No obligation arises because of the sale or transfer of an operation until the municipality is committed to the sale or transfer, that is, there is a binding arrangement.

After their initial recognition contingent liabilities recognised in entity combinations that are recognised separately are subsequently measured at the higher of:

- the amount that would be recognised as a provision; and
- the amount initially recognised less cumulative amortisation.

Contingencies

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the municipality.

A contingent liability is a:

- possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the municipality.
- present obligation that arises from past events but is not recognised because: it is not probable than an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; the amount of the obligation cannot be measured with sufficient reliability.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in the notes to the municipality.

1.20 Revenue from exchange transactions

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners.

An exchange transaction is one in which the municipality receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm’s length transaction

Measurement

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates.

Service charges

Service charges relating to electricity and water are based on consumption. Meters are read on a monthly basis and are recognised as revenue when invoiced. Provisional estimates of

consumption, based on the consumption history, are made monthly when meter readings have not been performed. The provisional estimates of consumption are recognised as revenue when invoiced, except at year-end when estimates of consumption up to year-end are recorded as revenue without being invoiced. Adjustments to provisional estimates of consumption are made in the invoicing period in which meters have been read. These adjustments are recognised as revenue in the invoicing period. In respect of estimates of consumption between the last reading date and the reporting date, an accrual is made based on the billings done during July and August. The billing and invoiced amounts done in July are recognized in total as an accrual as all billing in July pertains to services rendered prior 30 June. An estimate is then made based on August billing pertaining to services rendered up until 30 June.

Service charges relating to refuse removal are recognised on a monthly basis in arrears by applying the approved tariff to each property that has improvements. Tariffs are determined per category of property usage and are levied monthly based on the number of refuse containers on each property, regardless of whether all containers are emptied during the month.

Service charges from sewerage and sanitation are based on the number of sewerage connections on each developed property using the tariffs approved from Council and are levied monthly.

The municipality accounts for availability charges as an exchange transaction.

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction shall be recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:
(a) the amount of revenue can be measured reliably.
(b) it is probable that the economic benefits or service potential associated with the transaction will flow to the entity
(c) the stage of completion of the transaction at the reporting date can be measured reliably; and
(d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably. interest is levied on outstanding debtors using the effective interest rate method.

Rentals on facilities and equipment are recognised on the straight-line basis over the term of the lease agreement

Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- the amount of revenue can be measured reliably.
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality.
- the stage of completion of the transaction at the reporting date can be measured reliably; and the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Service revenue is recognised by reference to the stage of completion of the transaction at the reporting date. Stage of completion is determined by surveys of work performed.

Pre-paid electricity

Revenue from the sale of electricity prepaid units is recognised when all the following conditions have been satisfied: The municipality has transferred to the buyer the significant risks and rewards of ownership of the goods.

The municipality retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold.

The amount of revenue can be measured reliably.

It is probable that the economic benefits or service potential associated with the transaction will flow to the municipality.

Interest earned

Interest earned on investments is recognised in the statement of financial performance on the time proportionate basis that considers the effective yield on the investment.

Traffic charges

Revenue arising from the application of the approved tariff of charges is recognised when the relevant service is rendered by applying the relevant approved tariff. This includes the issuing of licenses and permits.

Income from agency services

Income for agency services is recognised on a monthly basis once the income collected on behalf of agents has been quantified. The income recognised is in terms of the agency agreement.

Sale of goods

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- The municipality has transferred to the buyer the significant risks and rewards of ownership of the goods.
- The municipality retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold.
- The amount of revenue can be measured reliably.
- It is probable that the economic benefits or service potential associated with the transaction will flow to the municipality.
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue recognition of unclaimed deposits

Unclaimed deposits older than three (3) years are recognised as revenue.

1.21 Revenue from non-exchange transactions

Rates and taxes

Other than services in-kind not recognised in terms of paragraph .99, an inflow of resources from a non-exchange transaction that meets the definition of an asset shall be recognised as an asset when, and only when:

(a) it is probable that the future economic benefits or service potential associated with the asset will flow to the entity; and

(b) the fair value of the asset can be measured reliably.

The municipality recognises an asset in respect of taxes when the taxable event occurs, and the asset recognition criteria are met.

Resources arising from taxes satisfy the definition of an asset when the municipality controls the resources as a result of a past event (the taxable event) and expects to receive future economic benefits or service potential from those resources.

Resources arising from taxes satisfy the criteria for recognition as an asset when it is probable that the inflow of resources will occur, and their fair value can be reliably measured.

The municipality analyses the taxation laws to determine what the taxable events are for the various taxes levied.

The taxable event for property tax is the passing of the date on which the tax is levied, or the period for which the tax is levied, if the tax is levied on a periodic basis.

Taxation revenue is determined at a gross amount. It is not reduced for expenses paid through the tax system. Rebates and discounts are offset against the revenue. As per iGRAP 1, there is no intention to collect this revenue

Other than services in-kind not recognised in terms of paragraph .99, an inflow of resources from a non-exchange transaction that meets the definition of an asset shall be recognised as an asset when, and only when:

(a) it is probable that the future economic benefits or service potential associated with the asset will flow to the entity; and

(b) the fair value of the asset can be measured reliably.

The municipality recognises an asset in respect of taxes when the taxable event occurs, and the asset recognition criteria are met.

Resources arising from taxes satisfy the definition of an asset when the municipality controls the resources as a result of a past event (the taxable event) and expects to receive future economic benefits or service potential from those resources.

Resources arising from taxes satisfy the criteria for recognition as an asset when it is probable that the inflow of resources will occur, and their fair value can be reliably measured.

The municipality analyses the taxation laws to determine what the taxable events are for the various taxes levied.

The taxable event for property tax is the passing of the date on which the tax is levied, or the period for which the tax is levied, if the tax is levied on a periodic basis.

Taxation revenue is determined at a gross amount. It is not reduced for expenses paid through the tax system. Rebates and discounts are offset against the revenue. As per iGRAP 1, there is no intention to collect this revenue

Fines

Fines constitute both spot fines and camera fines. Fines are recognised when the receivable meets the definition of an asset and satisfies the criteria for recognition as an asset. It is measured at the best estimate, based on experience, of the amount of revenue the municipality is entitled to collect.

After initial recognition and measurement, the municipality assess the collectability of the revenue and recognises a separate impairment loss where appropriate.

Donations and contributions

Donations and funding are recognised as revenue to the extent that the municipality has complied with any of the criteria, conditions or obligations embodied in the agreement. Where the

agreement contains a stipulation to return the asset, other future economic benefits or service potential, in the event of non-compliance to these stipulations and would be enforced by the transferor, a liability is recognised to the extent that the criteria, conditions or obligations have not been met. Where such requirements are not enforceable, or where experience has indicated that the transferor has never enforced the requirement to return the transferred asset, other future economic benefits or service potential when breaches have occurred, the stipulation will be considered a restriction and is recognised as revenue.

Transfers and subsidies

The municipality recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

Transferred assets are measured at their fair value as at the date of acquisition.

Unconditional grants

Equitable share allocations are recognised in revenue at the start of the financial year.

Conditional grants

Conditional grants recognised as revenue to the extent that the municipality has complied with any of the criteria, conditions or obligations embodied in the agreement. Where the agreement contains a stipulation to return the asset, other future economic benefits or service potential, in the event of non-compliance to these stipulations and would be enforced by the transferor, a liability is recognised to the extent that the criteria, conditions or obligations have not been met. Where such requirements are not enforceable, or where experience has indicated that the transferor has never enforced the requirement to return the transferred asset, other future economic benefits or service potential when breaches have occurred, the stipulation will be considered a restriction and is recognised as revenue.

Interest earned on grants received and invested is treated in accordance with grant conditions. If it is payable to the funder it is recorded as part of the creditor and if it is the municipality's interest it is recognised as interest earned in the Statement of financial performance.

Interest earned on unspent grants and receipts

Interest earned on unspent grants and receipts is treated in accordance with grant conditions. If it is payable to the funder it is recorded as part of the creditor and if it is the municipality’s interest it is recognised as interest earned in the Statement of financial performance in accordance with GRAP 9.

Services received in-kind

Services in-kind that are significant to the municipality's operations and/or service delivery

objectives are recognised as assets and the related revenue when it is probable that the future economic benefits or service potential will flow to the municipality and the fair value of the assets can be measured reliably.

Where services in-kind are not significant to the municipality's operations and/or service delivery objectives and/or do not satisfy the criteria for recognition, the municipality discloses the nature and type of services in-kind received during the reporting period.

1.22 Statutory receivables Identification

Statutory receivables are receivables that arise from legislation, supporting regulations, or similar means, and require settlement by another entity in cash or another financial asset.

The cost method is the method used to account for statutory receivables that requires such receivables to be measured at their transaction amount, plus any accrued interest or other charges (where applicable) and, less any accumulated impairment losses and any amounts derecognised.

Nominal interest rate is the interest rate and/or basis specified in legislation, supporting regulations or similar means.

The transaction amount (for purposes of the Standard of GRAP on Statutory Receivables) means the amount specified in, or calculated, levied or charged in accordance with, legislation, supporting regulations, or similar means.

In estimating the future cash flows, an entity considers both the amount and timing of the cash flows that it will receive in future. Consequently, where the effect of the time value of money is material, an entity discounts the estimated future cash flows using a rate that reflects the current risk free rate and, if applicable, any risks specific to the statutory receivable or group of statutory receivables, for which the future cash flow estimates have not been adjusted.

Recognition

The municipality recognises statutory receivables as follows:

- if the transaction is an exchange transaction, using the accounting policy on Revenue from exchange transactions.
- if the transaction is a non-exchange transaction, using the accounting policy on Revenue from non-exchange transactions (Taxes and transfers); or
- if the transaction is not within the scope of the accounting policies listed in the above or another Standard of GRAP, the receivable is recognised when the definition of an asset is met and, when it is probable that the future economic benefits or service potential associated with the asset will flow to the municipality and the transaction amount can be measured reliably.

Initial measurement

The municipality initially measures statutory receivables at theirtransaction amount.

The municipality measures statutory receivables after initial recognition using the cost method. Under the cost method, the initial measurement of the receivable is changed after initial recognition to reflect any:

- interest or other charges that may have accrued on the receivable (where applicable).
- impairment losses; and
- amounts derecognised.

Where the municipality levies interest on the outstanding balance of statutory receivables, it adjusts the transaction amount after initial recognition to reflect any accrued interest. Accrued interest is calculated using the nominal interest rate.

Interest on statutory receivables is recognised as revenue in accordance with the accounting policy on Revenue from exchange transactions or the accounting policy on Revenue from non-exchange transactions (Taxes and transfers), whichever is applicable.

Other charges

Where the municipality is required or entitled to levy additional charges in terms of legislation, supporting regulations, by-laws or similar means on overdue or unpaid amounts, these charges are accounted for in terms of t h e municipality's accounting policy on Revenue from exchange transactions or the policy on Revenue from non-exchange transactions (taxes and transfers).

Impairment losses

The municipality assesses at each reporting date whether there is any indication that a statutory receivable, or a group of statutory receivables, may be impaired.

In assessing whether there is any indication that a statutory receivable, or group of statutory receivables, may be impaired, the municipality considers, as a minimum, the following indicators:

- significant financial difficulty of the receivable, which may be evidenced by an application for debt counselling, business rescue or an equivalent.
- it is probable that the receivable will enter sequestration, liquidation or other financial re-organisation.
- a breach of the terms of the transaction, such as default or delinquency in principal or interest payments (where levied).
- adverse changes in international, national or local economic conditions, such as a decline in growth, an increase in debt levels and unemployment, or changes in

migration rates and patterns.

If there is an indication that a statutory receivable, or a group of statutory receivables, may be impaired, the municipality measures the impairment loss as the difference between the estimated future cash flows and the carrying amount. Where the carrying amount is higher than the estimated future cash flows, the carrying amount of the statutory receivable, or group of statutory receivables, is reduced using an allowance account. The amount of the losses is recognised in surplus or deficit.

An impairment loss recognised in prior periods for a statutory receivable is revised if there has been a change in the estimates used since the last impairment loss was recognised, or to reflect the effect of discounting the estimated cash flows.

Any previously recognised impairment loss is adjusted by adjusting the allowance account. The adjustment does not result in the carrying amount of the statutory receivable, or group of statutory receivables exceeding what the carrying amount of the receivable(s) would have been had the impairment loss not been recognised at the date the impairment is revised. The amount of any adjustment is recognised in surplus or deficit.

Derecognition

The municipality derecognises a statutory receivable, or a part thereof, when:

- the rights to the cash flows from the receivable are settled, expire or are waived.
- the municipality transfers to another party substantially all the risks and rewards of ownership of the receivable; or
- the municipality, despite having retained some significant risks and rewards of ownership of the receivable, has transferred control of the receivable to another party and the other party has the practical ability to sell the receivable in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the municipality:
  - derecognises the receivable; and
  - recognises separately any rights and obligations created or retained in the transfer.

The carrying amounts of any statutory receivables transferred are allocated between the rights or obligations retained and those transferred based on their relative fair values at the transfer date. The municipality considers whether any newly created rights and obligations are within the scope of the Standard of GRAP on Financial Instruments or another Standard of GRAP. Any difference between the consideration received and the amounts derecognised and, those amounts recognised, are recognised in surplus or deficit in the period of the transfer.

1.23 Accounting by principles and agents

Identification

An agent is an entity that has been directed by another entity (a principal), through a binding arrangement, to undertake transactions with third parties on behalf of the principal and for the benefit of the principal.

A principal is an entity that directs another entity (an agent), through a binding arrangement, to undertake transactions with third parties on its behalf and for its own benefit.

A principal-agent arrangement results from a binding arrangement in which one entity (an agent), undertakes transactions with third parties on behalf, and for the benefit of, another entity (the principal).

Identifying whether an entity is a principal or an agent

When the municipality is party to a principal-agent arrangement, it assesses whether it is the principal or the agent in accounting for revenue, expenses, assets and/or liabilities that result from transactions with third parties undertaken in terms of the arrangement.

The assessment of whether a municipality is a principal, or an agent requires the municipality to assess whether the transactions it undertakes with third parties are for the benefit of another entity or for its own benefit.

Binding arrangement

The municipality assesses whether it is an agent or a principal by assessing the rights and obligations of the various parties established in the binding arrangement.

Where the terms of a binding arrangement are modified, the parties to the arrangement re-assess whether they act as a principal or an agent.

Assessing which entity benefits from the transactions with third parties

When the municipality in a principal-agent arrangement concludes that it undertakes transactions with third parties for the benefit of another entity, then it is the agent. If the municipality concludes that it is not the agent, then it is the principal in the transactions.

The municipality is an agent when, in relation to transactions with third parties, all three of the following criteria are present:

- It does not have the power to determine the significant terms and conditions of the transaction.
- It does not have the ability to use all, or substantially all, of the resources that result from the transaction for its own benefit.
- It is not exposed to variability in the results of the transaction.

Where the municipality has been granted specific powers in terms of legislation to direct the terms and conditions of transactions, it is not required to consider the criteria of whether it does not have the power to determine the significant terms and conditions of the transaction, to conclude that is an agent. The municipality applies judgement in determining whether such powers exist and whether they are relevant in assessing whether the municipality is an agent.

Recognition

The municipality, as a principal, recognises revenue and expenses that arise from transactions with third parties in a principal-agent arrangement in accordance with the requirements of the relevant Standards of GRAP.

The municipality, as an agent, recognises only that portion of the revenue and expenses it receives or incurs in executing the transactions on behalf of the principal in accordance with the requirements of the relevant Standards of GRAP.

The municipality recognises assets and liabilities arising from principal-agent arrangements in accordance with the requirements of the relevant Standards of GRAP.

1.24 Borrowing costs

Borrowing costs are interest and other expenses incurred by the municipality in connection with the borrowing of funds.

Borrowing costs are recognised as an expense in the period in which they are incurred.

Borrowing costs directly attributable to the acquisition, construction or production of a qualifying asset are capitalised to the cost of the asset. All other borrowing costs are recognised as an expense in the period in which it is incurred. The capitalisation rate used to determine the amount of borrowing costs eligible for capitalisation is disclosed in the notes below.

1.25 Comparative of actual information to budgeted information

The annual budget figures have been prepared in accordance with the Municipal Budget and Reporting Regulations, 2009. A comparative of actual to budged amounts are reported in a separate additional financial statement, called the Statement of comparison of budget and actual amounts. Explanatory comment is provided in the notes to the statement giving motivations for over- or under- spending on line items where it is found to be material. The budgeted figures are those approved by the Council at the beginning and during the year following a period of consultation with the public as part of the Integrated Development Plan. The budget is prepared and approved on an accrual basis by nature classification. The approved budget covers the period from 01 July 2024 to 30 June 2025.

For explanation of material variances determination please refer to materiality paragraph 1.5.

1.26 Unauthorised expenditure

Unauthorised expenditure means:

- overspending of a vote or a main division within a vote; and
- expenditure not in accordance with the purpose of a vote or, in the case of a main division, not in accordance with the purpose of the main division.

All expenditure relating to unauthorised expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The

expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.27 Fruitless and wasteful expenditure

Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised.

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.28 Irregular expenditure

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), and the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the economic entity's supply chain management policy. Irregular expenditure excludes unauthorised expenditure.

All expenditure relating to irregular expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.29 Related parties

A related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

Control is the power to govern the financial and operating policies of an entity to obtain benefits from its activities.

Joint control is the agreed sharing of control over an activity by a binding arrangement and exists only when the strategic financial and operating decisions relating to the activity require the unanimous consent of the parties sharing control (the venturers).

An entity is related to the Municipality if any of the following conditions apply:

- the entity is a member of the same economic entity (which means that each controlling entity, controlled entity and fellow controlled entity is related to the others).
- one entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of an economic entity of which the other entity is a member).

- both entities are joint ventures of the same third party.
- one entity is a joint venture of a third entity, and the other entity is an associate of the third entity.
- the entity is a post-employment benefit plan for the benefit of employees of either the Municipality or an entity related to the Municipality. If the reporting entity is itself such a plan, the sponsoring employers are related to the entity.
- the entity is controlled or jointly controlled by a person identified in (a).
- a person identified in (a) has significant influence over that entity or is a member of the management of that entity (or its controlling entity).

A person is a close member of the family of another person if they:

- are married or live together in a relationship like a marriage or are separated by no more than two degrees of natural or legal consanguinity or affinity.

Management (formerly known as “Key Management”) includes all persons having the authority and responsibility for planning, directing and controlling the activities of the Municipality, including:

- all members of the governing body of the Municipality.
- a member of the governing body of an economic entity who has the authority and responsibility for planning, directing and controlling the activities of the Municipality.
- any key advisors of a member, or sub-committees, of the governing body who has the authority and responsibility for planning, directing and controlling the activities of the Municipality; and
- the senior management team of the Municipality, including the chief executive officer or permanent head of the Municipality, unless already included in (a).

Management personnel include:

- All directors or members of the governing body of the Municipality, being the Executive Mayor, Deputy Mayor, Speaker and members of the Mayoral Committee. Other persons having the authority and responsibility for planning, directing and controlling the activities of the reporting Municipality being the Municipal Manager, Chief Financial Officer, and all other managers reporting directly to the Municipal Manager or as designated by the Municipal Manager.

Related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party, regardless of whether a price is charged.

Significant influence is the power to participate in the financial and operating policy decisions of an entity but is not control over those policies.

Key management as well as their close family members, and/or entities are related parties if one party has the ability, directly or indirectly, to control or jointly control the other party or exercise significant influence over the other party in making financial and/or operating decisions.

Management are those persons responsible for planning, directing and controlling the activities of the municipality including those charged with the governance of the municipality in accordance

with legislation, in instances where they are required to perform such functions.

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that management in their dealings with the municipality.

The municipality is exempt from disclosure requirements in relation to related party transactions if that transaction occurs within normal supplier and/or client/recipient relationships on terms and conditions no more or less favorable than those which it is reasonable to expect the municipality to have adopted if dealing with that individual entity or person in the same circumstances and terms and conditions are within the normal operating parameters established by that reporting entity's legal mandate.

Where the municipality is exempt from the disclosures in accordance with the above, the municipality discloses narrative information about the nature of the transactions and the related outstanding balances, to enable users of the entity's financial statements to understand the effect of related party transactions on its annual financial statements.

1.30 Changes in accounting policies, estimates and errors

Changes in accounting policies that are affected by management have been applied retrospectively in accordance with GRAP 3 requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the change in policy. In such cases the municipality shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.

Changes in accounting estimates are applied prospectively in accordance with GRAP 3 requirements. Details of changes in estimates are disclosed in the notes to the annual financial statements where applicable.

Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with GRAP 3 requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the error. In such cases the municipality shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.

Details of changes in accounting policies, changes in estimates and correction of errors are disclosed in the notes to the audited annual financial statements where applicable.

1.31 Commitments

Items are classified as commitments where the municipality commits itself to future transactions that will normally result in the outflow of cash.

Disclosures are required in respect of unrecognised contractual commitments.

Commitments are not recognised in the statement of financial position as a liability, but are included in the disclosure notes in the following cases:

- approved and contracted commitments.
- where the expenditure has been approved and the contract has been awarded at the reporting date; and
- where disclosure is required by a specific standard of GRAP.

1.32 Value Added Tax

The municipality accounts for Value Added Tax on the cash (receipt) basis.

1.33 Budget information

The approved budget is prepared on an accrual basis and presented by economic classification linked to performance outcome objectives.

The approved budget covers the fiscal period from 2024/07/01 to 2025/06/30.

The annual financial statements and the budget are on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

Material variances are determined in accordance with the municipality's materiality framework.See note 1.5. These material differences will be explained in the financial statements in the statement of budget comparison.

1.34 Events after reporting date

Events after reporting date are those events, both favorable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The municipality will adjust the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

The municipality will disclose the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken based on the financial statements.

1.35 Presentation currency

These annual financial statements are presented in South African Rand (R), which is the functional currency of the municipality.

1.36 Construction contracts and receivables

Construction contract is a contract, or a similar binding arrangement, specifically negotiated for the construction of an asset or a combination of assets that are closely interrelated or interdependent in terms of their design, technology and function or their ultimate purpose or use.

Contractor is an entity that performs construction work pursuant to a construction contract.

A contractor is an entity that enters a contract to build structures, construct facilities, produce goods, or render services to the specifications of another entity either itself or using sub-contractors. The term “contractor” thus includes a general or prime contractor, a subcontractor to a general contractor, or a construction manager.

1.37 Segment Information

A segment is an activity of an entity:

- that generates economic benefits or service potential (including economic benefits or service potential relating to transactions between activities of the same entity).
- whose results are regularly reviewed by management to make decisions about resources to be allocated to that activity and in assessing its performance; and
- for which separate financial information is available.

Reportable segments are the actual segments which are reported on in the segment report. They are the segments identified above or alternatively an aggregation of two or more of those segments where the aggregation criteria are met.

Segmental information was based and identified on the MFMA S71 monthly budget statement/reports that are reviewed by senior management and council to make strategic decisions and in monitoring segment performance. The disclosure of information about segments in these reports is organised around the type of service delivered, in a standardised format, namely the C2 schedule.

The municipality manages its assets and liability as a whole and is not reviewed on a segregated basis for each town. Segment reporting per geographical area is not deemed relevant.

Measurement

The amount of each segment item reported is the measure reported to management for the purposes of making decisions about allocating resources to the segment and assessing its performance. Adjustments and eliminations made in preparing the entity's financial statements and allocations of revenues and expenses are included in determining reported segment surplus or deficit only if they are included in the measure of the segment's surplus or deficit that is used by management. Similarly, only those assets and liabilities that are included in the measures of the segment's assets and segment's liabilities that are used by management are reported for that segment. If amounts are allocated to reported segment surplus or deficit, assets or liabilities, those amounts are allocated on a reasonable basis.

If management uses only one measure of a segment's surplus or deficit, the segment's assets or the segment's liabilities in assessing segment performance and deciding how to allocate resources, segment surplus or deficit, assets and liabilities are reported in terms of that measure. If management uses more than one measure of a segment's surplus or deficit, the segment's assets or the segment's liabilities, the reported measures are those that management believes are determined in accordance with the measurement principles most consistent with those used in measuring the corresponding amounts in the entity's financial statements.

1.38 Offsetting

Financial assets and liabilities are offset, and the net amount reported on the Statement of financial position only when there is a legally enforceable right to set off the recognised amount, and there is an intention to settle on a net basis, or to realise the asset and settle the liability simultaneously.

1.39 Current year comparatives

When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are also reclassified and restated, unless such comparative reclassification and / or restatement is not required by a Standard of GRAP. The nature and reason for such reclassifications and restatements are also disclosed.

Where material accounting errors, which relate to prior periods, have been identified in the current year, the correction is made retrospectively as far as is practicable and the prior year comparatives are restated accordingly including relevant disclosure requirements per GRAP 3.

Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable and the prior year comparatives are restated accordingly.

The presentation and classification of items in the current year is consistent with prior periods.

1.40Cash and cash equivalents

Cash includes cash on hand (including petty cash) and cash with banks (including call deposits). Cash equivalents are short- term highly liquid investments, readily convertible into known amounts of cash and are subject to an insignificant risk of change in value. Cash and cash equivalents are carried at amortised cost. Bank overdrafts are recorded based on the facility utilised. Finance charges on bank overdraft are expensed as incurred. Amounts owing in respect of bank overdrafts are carried at amortised cost.

For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held on call with banks, net of bank overdrafts.

1.41 Housing arrangements

The Accounting Standards Board issued the guideline on Accounting for Arrangements Undertaken in terms of the National Housing Programme.

Where the municipality acts as a project manager in a housing arrangement, it is regarded as an agent in terms of the principles of GRAP 109 - Accounting by Principals and Agents.

Where the municipality is regarded as an agent, costs related to the construction of top structures and the related recovery thereof (revenue) is not be recognised in the Statement of financial performance of the municipality.

Where the municipality is identified as a project developer, the construction of the houses is performed by the municipality or by the appointment of a sub-contractor to undertake the construction on the municipality's behalf. The municipality applies the GRAP 11, Construction Contracts to account for these construction activities.

Where the municipality is regarded as the project developer and if the outcome of the construction contract can be estimated reliably, then contract revenue is recognised in profit or loss in proportion to the stage of completion of the contract. The stage of completion is assessed with reference to surveys of work performed. Otherwise, contract revenue is recognised only to the extent of contract costs incurred that are likely to be recoverable. Contract revenue will be in the form of a grant from the Department of Human settlements and presented and disclosed under transfers and subsidies in the Statement of financial performance.

Contract costs are recognised as an expense in the period in which they are incurred. When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

Contract revenue shall comprise: (a) the initial amount of revenue agreed in the contract; and (b) variations in contract work, claims and incentive payments to the extent that: (i) it is probable that they will result in revenue; and (ii) they are capable of being reliably measured.

Contract costs shall comprise: (a) costs that relate directly to the specific contract; (b) costs that are attributable to contract activity in general and can be allocated to the contract on a systematic and rational basis; and (c) such other costs as are specifically chargeable to the customer under the terms of the contract.

An expected deficit on a construction contract to which paragraph .49 applies shall be recognised as an expense immediately in accordance with paragraph .49.

1.42 Grants-in-aid

The municipality transfers money to individuals, organizations and other sectors of government from time to time. When making these transfers, the municipality does not:

- Receive any goods or services directly in return, as would be expected in a purchase or sale transaction.
- Expect to be repaid in future; or

- Expect a financial return, as would be expected from an investment.

These transfers are recognised in the annual financial statements as expenses in the period that the events giving rise to the transfer occurred.

1.43 Consumer deposits

The municipality recognises consumer deposits as a current liability when the municipality becomes a party to the contract i.e., when the deposit is made. The consumer deposit is recognised as a liability as the municipality has an obligation to pay the money back to the consumer once the consumer account is closed. As the timing of when a consumer will close their account is unknown, the consumer deposits are classified as a current liability.

1.44 Unspent conditional grants

Revenue received from conditional grants, donations and funding are recognised as revenue to the extent that the municipality has complied with any of the criteria, conditions or obligations embodied in the agreement. To the extent where the obligations have not been met, a liability is recognised.

2 New standards and interpretations

2.1 Standards and interpretations not yet effective or relevant

The table below outlines the new pronouncements or amendments to pronouncements that are effective for financial periods commencing on or after 1 April 2025.

Topic	Outline
GRAP 104 on *Financial Instruments* (2019)	Amendments to the scope, classification, measurement, presentation and disclosure requirements to align with international standards.
IGRAP 22 on *Foreign Currency Transactions and Advance Consideration*	The IGRAP clarifies the date of the transaction for the purpose of determining the exchange rate to use on initial recognition of the related asset, expense or revenue when an entity has received or paid advance consideration in a foreign currency.

2.2 Standards and interpretations issued, but not yet effective

The following Standards of GRAP, or amendments to existing Standards, have been approved by the Board but have no effective date that has been determined by the Minister of Finance:

The following amendments to Standards of GRAP are approved by the Board and awaits an effective date to be determined by the Minister of Finance:

Topic	Status
Amendments to GRAP 1 on *Presentation of Financial Statements* (Amendments on going concern, approved December 2022)	Effective date to be determined. Amendments may not be used to formulate accounting policies.
Amendments to GRAP 103 on *Heritage Assets* (Approved June 2022)	Effective date to be determined. Amendments may not be used to formulate accounting policies.
Improvements to the Standards of GRAP 2023 (Approved September 2023)	Effective date to be determined. Amendments may not be used to formulate accounting policies.
Amendments to GRAP 105, GRAP 106 and GRAP 107 on transfers of functions and mergers	Effective date to be determined. Amendments may not be used to formulate accounting policies.

GRAP 104 on Financial Instruments (revised 2019)

The revised GRAP 104 is effective from 1 April 2025. The most significant areas of change are the scope, classification of financial instruments and impairment. There are also changes to the presentation and disclosure requirements. The transitional provisions explain how the requirements should be applied on the initial adoption of the revised Standard. The transitional provisions are the same for all types of entities applying the Standards of GRAP.

• The general transitional provision is to apply GRAP 104 retrospectively in accordance with GRAP 3. Retrospective application means applying the new accounting policy as if that policy

was always applied. When an entity applies a new accounting policy retrospectively, it applies the policy to comparative information for prior periods as far back as is practicable.

• The transitional provisions of GRAP 104 provide relief with respect to the restatement of prior period information. Entities are not required to restate the comparative amounts in the financial statements in the year of adoption. Instead, entities should adjust the opening balance of accumulated surplus or deficit for the current period presented in the financial statements (1 April 2025) for the effect of the retrospective application of the new requirements.

It is crucial for entities to be familiar with the new requirements and have a good understanding of how the amendments will affect them. The amendments likely not only require changes to accounting policies, but also to processes and systems. In order to apply GRAP 104 retrospectively, entities should obtain the necessary information to apply the new requirements as if they had always been applied, and calculate the effect thereof on the opening balance of accumulated surplus or deficit for the current period presented in the financial statements (1 April 2025).

APPENDIX 18

STELLENBOSCH MUNICIPALITY

ASSET MANAGEMENT POLICY

2025/2026

STELLENBOSCH MUNICIPALITY

ASSET MANAGEMENT POLICY

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1. PREAMBLE

- Section 63 of the Municipal Finance Management Act Number 56 of 2003 governs Asset and Liability Management and states the following:

Asset and liability management

63. (1) The accounting officer of a municipality is responsible for the management of—

(a) the assets of the municipality, including the safeguarding and the maintenance of those assets; and

(b) the liabilities of the municipality.

(2) The accounting officer must for the purposes of subsection (1) take all reasonable steps to ensure—

(a) that the municipality has and maintains a management, accounting and information system that accounts for the assets and liabilities of the municipality;

(b) that the municipality's assets and liabilities are valued in accordance with standards of generally recognised accounting practice; and

(c) that the municipality has and maintains a system of internal control of assets and liabilities, including an asset and liabilities register, as may be prescribed.

The Municipal Finance Management Act No. 56 of 2003 (MFMA) serves as the legislative framework for this policy, while Generally Recognised Accounting Practice (GRAP) provides the accounting framework .

- The Municipal Council of Stellenbosch is in terms of the MFMA and GRAP obliged to adopt an Asset Management Policy to regulate the effective management of all council's assets.
- **And whereas** the municipal manager as accounting officer of municipal funds, assets and liabilities is responsible for the effective implementation of the asset management policy which regulates the acquisition, safeguarding, maintenance of all assets and disposal of assets where the assets are no longer used to provide a minimum level of basic service as regulated in terms of section 14 of the MFMA.
- These assets must be safeguarded throughout their useful life and may be used for service delivery, production, or administrative functions.
- **Now therefore** the municipal council of the Stellenbosch Municipality adopts this asset management policy:

2. DEFINITIONS

In this Policy, unless the context indicates otherwise

An **asset** means a resource

a) controlled by Stellenbosch Municipality
b) as a result of a past event
c) it is probable that future economic benefits or service potential associated with the assets will flow to the municipality

Property, Plant and Equipment (PPE) refers to tangible, identifiable assets that:

a) are held for-
    i. use in the production or supply of goods or services
    ii. rental, or
    iii. administrative purposes, and
    iv. are expected to be used for more than one year.

PPE should be classified according to the following definition groups:

a) **Infrastructure assets** which are defined as assets that usually display some or all of the following characteristics:

    i. they are part of a system or network,
    ii. they are specialised in nature and do not have alternative uses
    iii. they are immovable, and
    iv. they may be subject to constraints on disposal
    v. examples are road networks, sewer systems, water networks etc.

b) **Community assets** which are defined as assets that contributes to the communities' well-being. Community assets are disclosed in accordance with its nature.

c) **Heritage assets** which are defined as cultural significant resources.

d) **Investment Properties** are defined as properties (land or buildings) that are acquired for economic and capital gains or held by Stellenbosch Municipality as finance lease to earn rentals. Examples are office parks and undeveloped land acquired for the purpose of resale in future years.

e) **Other assets** which are defined as assets utilised in normal operations.

f) **Intangible assets** which are defined as being assets without physical

substance.

g) **Biological assets** are assets acquired for agricultural purposes.

Capitalization of assets means the recording of assets in the Fixed Asset Register with its historical financial cost in accordance with GRAP.

Carrying amount means the amount at which an asset is recognized after deducting any accumulated depreciation and accumulated impairment losses.

Classification of assets means the grouping of assets of a similar nature of functionality in an entities operation that is shown as a single item for the purpose of disclosure in the financial statements.

Cost means the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognized in accordance with specific requirements of other Standards of Generally Recognized Accounting Practices (GRAP).

Contributed assets means items received by the municipality as a donation.

Depreciation means the systematic allocation of the depreciable amount of an asset over its useful life.

Depreciable amount means the cost of an asset, or other amount substituted for the cost less its residual value.

Fair value means the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Fixed Asset Register means a register for recording assets in accordance with GRAP

Impairment of an asset

- An impairment loss of cash - generating assets is the amount by which the carrying amount of an asset exceeds its recoverable amount.
- An impairment loss of non - cash generating assets is the amount by which the carrying amount of an asset exceeds its recoverable service amount.

Recoverable amount means the amount that the municipality expects to recover from the future use of an asset, including the residual value on disposal.

Residual value means the estimated amount that Stellenbosch municipality would currently obtain from disposal of the asset, after deducting the estimated cost of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

Useful life means the period over which an asset is expected to be available for use by the municipality.

3. ACRONYMS

PPE:	Property, Plant and Equipment
AMC Form:	Asset Movement Capture Form
MFMA:	Municipal Finance Management Act
GRAP:	General Accepted Accounting Practice
DIR:	Departmental Inventory Register
SCM:	Supply Chain Management
FAR:	Fixed Asset Register
NARC:	New asset receipt capture form
AT:	Asset transfer form

4. AIM

This policy will lay down broad guidelines for consistent, effective and efficient asset management principles of Stellenbosch Municipality

5. OBJECTIVES

- Specifying Council's practice regarding accounting for assets
- Ensure consistency in accounting treatment.
- To assist officials in understanding their legal and managerial responsibilities with regard to key asset functions such as:
  - safeguarding of assets,
  - maintaining assets,
  - establishing and maintaining a management, accounting and information

system
- that accounts for the assets of the municipality.
- asset valuation principles in accordance with GRAP.
- establishing and maintaining systems of internal controls over assets.
- establishing and maintaining asset registers.
- clarifying responsibilities and accountabilities for the asset management process.

6. STATUTORY AND REGULATORY FRAMEWORK

This policy must comply with all relevant legislative requirements including:

- The Constitution of the Republic of South Africa, 1996
- Municipal Structures Act, 1998
- Municipal Systems Act, 2000
- Division of Revenue Act (enacted annually)
- Municipal Finance Management Act of 2003

Also, this policy must comply with the standards specified by the Accounting Standards Board. The relevant currently recognized accounting standards include:

- GRAP 17 Property, plant or equipment
- GRAP 16 Investment property
- GRAP 31 Intangibles
- GRAP 103 Heritage Assets
- GRAP 27 Agriculture
- GRAP 21 & 26 Impairment
- GRAP 12 Inventories

7. RESPONSIBILITIES AND ACCOUNTABILITIES

The purpose of this section is to prescribe the responsibilities of the various functionaries within Stellenbosch Municipality.

7.1 The Accounting Officer (Municipal Manager)

The Accounting Officer (Municipal Manager) or his/ her duly delegated representative is responsible to ensure implementation and compliance with the responsibilities prescribed in section 63 of the MFMA.

- The municipality has and maintains a management, accounting and information system that accounts for the assets of the municipality;
- The municipality's assets are valued in accordance with standards of generally recognized accounting practice;
- The municipality has and maintains a system of internal control of assets, including an asset register; and
- The senior managers and their teams comply with this policy.
- In consultation with the asset managers, he approves the temporary or permanent transfer of a movable asset between departments as determined in the "Delegation of Authority to officials of the Stellenbosch Municipality".

7.2 The Chief Financial Officer (Director: Finance)

The Chief Financial Officer is responsible to the Municipal Manager to ensure that the financial investment in the municipality's assets is safeguarded and maintained.

The Chief Financial Officer must take reasonable steps to ensure that:

i. Appropriate systems of financial management and internal control are established and carried out diligently;
ii. The financial and other resources of the municipality are utilized effectively, efficiently, economically and transparently;
iii. Any unauthorized, irregular or fruitless or wasteful expenditure and losses resulting from criminal or negligent conduct are prevented;
iv. The systems, processes and registers required to substantiate the financial values of the municipality's assets are maintained at standards sufficient to satisfy the requirements of the Auditor-General.
v. Financial processes are established and maintained to ensure that the municipality's financial resources are optimally utilized through an appropriate asset plan, budgeting, purchasing, maintenance and disposal decisions.
vi. The managers and asset champions are appropriately advised on the exercise of their powers and duties pertaining to the financial administration of assets;
vii. The policy and supporting procedures or guidelines are established, maintained and effectively communicated;
viii. The Chief Financial Officer may delegate or otherwise assign responsibility for performing the functions but he/she will remain accountable for ensuring these activities are performed.

7.3 Managers/ Directors

a) The manager referred to in Section 56 of the municipal systems act being someone reporting directly to the Municipal Manager and has the functional accountabilities for the physical management of a particular set of assets in order to achieve the municipalities strategic objectives relevant to their directorate.
b) Directors shall be directly responsible for the physical safeguarding of any fixed asset controlled or used by the directorate in question. In exercising this responsibility, directors shall adhere to the stipulations of this policy as well as any other written directives issued by the municipal manager to the directorate in question, or generally to all directorates, in regard to the control of or safeguarding of the municipality's fixed assets.

Managers should:

i. ensure that employees in their departments adhere to the approved Asset Management Policy;
ii. ensure that all assets are procured in terms of the SCM Policy;
iii. ensure that council are properly informed about any contributed (donated) assets and that approval from council is obtained timeously
iv. ensure that the contributed asset is recorded on the NARC form and communicated with the Financial Asset Management Department.
v. ensure that employees with delegated authority have been nominated to implement and maintain physical control over assets in their departments. Although authority has been delegated, responsibility remains with the respective Managers of the departments and overall accountability with the Directors of relevant directorates;
vi. ensure that the termination of service asset verification form for staff, is duly completed and submitted to the Strategic and Corporate Services Directorate;
vii. ensure that assets are properly maintained in accordance with their respective asset maintenance policy;
viii. ensure that, where applicable, all their movable assets as reflected on the Fixed Asset Register are barcoded to exercise control;
ix. ensure that the Financial Asset Management Section is notified via the AT form within 10 working days of any changes in the status of assets under the department's control;
x. ensure that transfers between departments within directorates are

administered internally;

xi. ensure that a complete asset verification of all inventory and asset items is performed annually;

xii. ensure that all obsolete, damaged and unused assets, supported by relevant asset and condemnation forms, are handed in at the Financial Asset Management Department without delay;

xiii. be responsible for maintaining and managing their own DIR;

xiv. ensure that all assets are safeguarded against loss/theft and that they are adequately insured; and

xv. ensure that location changes are made timeously and location/room information are updated and reported on the relevant form to the Asset Management Section regularly.

7.4 Asset Champions

Asset Champions are senior officials appointed by the Financial Asset Manager in the different Directorates.

The Asset Champion must:

i. Assist the Financial Asset Manager/ Director in performing his/her functions and duties.

ii. Ensure that all new assets (purchased or donated) are recorded on the NARC form.

iii. Ensure that the NARC forms are completed in full and send with copies of the relevant documentation to the asset control department within 7 working days after receipt of the assets.

iv. Ensures that all their movable assets, where applicable, are barcoded.

v. Ensure that asset listings are verified and kept up to date in collaboration with the Finance Directorate.

vi. Assist the Financial Asset Department with the annual verification of movable assets by making sure that the assets, as per asset listing, are at the correct locations, that these locations are accessible when the verification of assets takes place and provides a full report on any missing assets to the Financial Asset Manager.

vii. Notify the Financial Asset Department when he/she identifies obsolete and redundant assets so that these assets can be moved to the Write-off Store.

viii. Report all changes affecting asset listing sheets to the Director: Finance and the Manager: Financial Asset Management within 7 days of occurrence.

The following require the written recommendation of the Financial Asset Manager and approval of Municipal Manager on the prescribed form:

a) The temporary or permanent transfer of all movable assets between departments.
b) The writing off or disposal of obsolete or redundant assets.

7.5 Financial Services Directorate: Financial Asset Management

i. Is the asset registrar of the municipality and shall ensure that a complete, accurate and up to date asset register is maintained that conforms to the GRAP specifications.
ii. Ensures that physical asset verification is performed annually by all departments to verify the assets on the asset register. The results of this verification must be reported to the Municipal Manager and Council.
iii. Will perform reconciliations between the asset register and the General Ledger on a monthly basis.
iv. Ensures adequate bar codes and equipment to exercise the function relating to asset control is available at all times.
v. Will ensure that all audit queries are resolved in a timely manner.
vi. Dispose of asset in accordance with the SCM policy
vii. Handles the administrative functions with regards to the transfers received.

7.6 The responsibility of the Budget and Costing

i. Ensure that a clear description is provided with each project and the appropriate funding source is identified.
ii. Release capital funds only after receiving written authority and a clear and concise description of the item to be purchased.
iii. Ensure that any changes in the capital budget, with regards to funds transferred or project description changes are communicated to the Financial Asset Management department.

7.7 The Strategic and Corporate Services Directorate

The Strategic and Corporate Services directorate shall ensure that no monies are paid out to the staff on termination of their service prior to receiving the relevant asset resignation form signed off by the relevant directorate- refer to Termination of Service Asset Confirmation form.

8. SAFEGUARDING OF ASSETS

Custody and Security

i. All barcoded assets shall be tracked by physical location through the Fixed Asset Register.
ii. A physical asset verification process shall be performed every year and all directorates will be verified simultaneously.
iii. The coordination of the process and verification of the assets will rest with the Financial Asset Management Section and all directorates are responsible to see that the assets under their control are available during the verification process.

Communication

i. Directorates are responsible to report any stolen or damage property to the Financial Asset Management Section.
ii. All changes must be accurately recorded on the AT forms and reported to the Financial Asset Management Section within 10 working days.
iii. Any discrepancies between the Fixed Asset Register and the physical inventory must be reconciled and motivated by the relevant directorates.

9. PROCEDURE WITH REGARD TO CONTRIBUTED ASSETS

Governance

i. The authority to endorse and approve acceptance of assets contributed to the Stellenbosch Municipality vests with Council as such assets have an impact on future operational costs.
ii. A report including the fair value/cost price of the contributed asset as well as the financial implications of acceptance of the contributed asset must be submitted to Council, so that acceptance of the asset can be confirmed.

Procedures

i. Once Council has approved the donation, the departments must:
ii. Notify the Financial Services Directorate of any assets contributed, by submitting the Council approved report including the cost/fair value of the contributed asset so that the asset can be recorded and capitalized at the appropriate value.

10. FINANCIAL MANAGEMENT

Pre-Acquisition Planning

Before a capital project is included in the draft municipal budget for approval, the Manager/ Director must prove that they have considered:

- The projected acquisition and implementation cost over all the financial years until the project is operational;
- The future operational costs and revenue on the project, including tax and tariff implications;
- The financial sustainability of the project over its economic life span including revenue generation and subsidization requirements;
- The physical and financial stewardship of the asset through all stages in its economic life span including acquisition, installation, maintenance, operations, disposal and rehabilitation; and
- The inclusion of the capital project in the Integrated Development Plans and future budgets.

The Chief Financial Officer is accountable to ensure that the Managers/ Directors receive all reasonable assistance, guidance and explanation to enable them to achieve their planning requirements.

Approval to acquire Property, Plant and Equipment:

Funds can only be invested with a capital project if:

- The funds have been appropriated in the capital budget;
- The project, including the total cost and funding sources, has been approved by the Council;
- The Director: Finance confirms that funding is available for that specific project; The Supply Chain Management prescripts/procedures have been adhered to.
- Any contract that will impose financial obligations more than two years beyond

the budget year is appropriately disclosed.

The funding sources of Assets:

Within the municipality's ongoing financial, legislative or administrative capacity, the Chief Financial Officer will establish and maintain the funding strategies that optimize the municipality's ability to achieve its Strategic Objectives as stated in the Integrated Development Plan.

Four main sources of finance are utilized to acquire Property Plant and Equipment for the municipality, namely:

- The Accumulated Surplus/Deficit (Capital Replacement Reserve)
- The External Financing Fund (EFF).
- Grants, Subsidies and Public
- Contributions. Fair value

The sources of finance that may be utilized to finance assets are utilized in accordance with the provisions of S19 of the Municipal Finance Management Act.

a) Accumulated Surplus/Deficit (The Capital Replacement Reserve)

The Council must annually approve the basis and the amounts for which contributions should be appropriated to the Accumulated Surplus/Deficit in conjunction with the availability of funds and the requirements of the capital program for that financial year.

The funds in the Accumulated Surplus/Deficit are accumulated by: An annual contribution from revenue

The cash backed profit on the sale/disposal of assets

When an amount is advanced to a borrowing service to finance the acquisition of an asset, the money must be transferred to the Accumulated Surplus created for the purpose of acquiring a specific asset and the accumulated funds in the Accumulated Surplus/Deficit must be reduced by the amount of the advance.

The balance of the accumulated funds in the Accumulated Surplus/Deficit will therefore represent the amount that is available to finance assets in future periods. This balance must be cash backed at all times.

The balance in the Accumulated Surplus is transferred to the income statement over the estimated life of assets financed by the Accumulated

Surplus/Deficit to offset the depreciation charge included in the income statement relating to fixed assets.

b) The External Financing Fund (EFF)

When loans are obtained from external sources, they must be paid into the EFF. The corresponding cash should be invested until utilized for the purpose of acquiring assets. When the external loan is utilized to finance assets in a service entity it should be recorded in an “advances” account in the EFF.

Where a loan has a fixed period the instalments should be calculated to determine the cash that should be set aside in the EFF. This is done so that there will be sufficient money to repay the loan when it matures as well as any interest charges as they occur.

When the loan is an annuity loan, the cash required to be paid into the EFF should be based on the actual loan repayments. Once the money has been received by the EFF, the cash would be used to repay the loan.

When the EFF is consolidated with the various services, the “advances made” account in the EFF will contra with the “advances received” account in the various service entities.

Loan finance option

A municipality should ensure that a loan satisfies the requirements of legislation on incurring debt. In particular, municipalities should ensure that long-term debt is:

- Incurred only for the purposes of capital expenditure for the purpose of achieving the objectives stated in section 152 of the Constitution (MFMA S46);
- incurred in line with its capital budget (MFMA S19 and S46(2));
- Is incurred only after the anticipated debt repayment schedule has been submitted to council (MFMA S46(3)(b)(i));
- Included in the liabilities register and
- Satisfies the other requirements of sections 19, 46 and 63 of the MFMA, the MSA and the Constitution.

c) Grants, Subsidies and Public Contributions (Capital Receipts)

Unutilized conditional grants are reflected on the Balance Sheet as a Creditor called Creditor (Unspent and Receipts). They represent unspent government grants, subsidies and contributions from the public. This creditor always has

to be backed by cash.
The following provisions are set for the creation and utilization of this creditor:

- The cash which backs up the creditor is invested until it is utilized.
- Interest earned on the investment is treated in accordance with grant conditions. If it is payable to the funder it is recorded as part of the creditor. If it is the council's interest it is recognized as interest earned in the income statement.
- Whenever an asset is purchased out of the unutilized conditional grant an amount equal to the cost price of the asset purchased is transferred from the Unutilized Capital Receipts into the income statement as revenue. Thereafter an equal amount is transferred on the statement of changes in equity to a reserve called an Accumulated Surplus/Deficit (Future Depreciation Reserve). This reserve is equal to the remaining depreciable value (book value) of assets purchased out of the Unutilized Capital Receipts. The Future Depreciation Reserve is used to offset depreciation charged on assets purchased out of the Unutilized Capital Receipts to avoid double taxation of the consumers.
- If a profit is made on the sale of assets previously purchased out of Unutilized Capital Receipts the profit on these assets sold is reflected in the notes to the income statement and is then treated in accordance with Council policy.

The acquisition of assets will not be funded over a period longer than the useful life of that asset.

Disposal of assets

- The municipality may not transfer ownership as a result of a sale or other transaction or otherwise permanently dispose of an asset needed to provide the minimum level of basic municipal services, unless such asset is obsolete or surplus to requirements or beyond a state of good repair or being replaced and provided that the delivery of the minimum level of basic municipal services must not be compromised as a result of the disposal of the asset.
- The decision that a specific asset is not needed to provide the minimum level of basic municipal services, may not be reversed by the municipality after that asset had been sold, transferred or otherwise disposed of.
- The disposal of an item of property, plant or equipment must be fair, equitable, transparent, competitive and cost effective and comply with a prescribed regulatory framework for municipal supply chain management and the Supply Chain Management Policy of the municipality.
- The transfer of assets to another municipality, municipal entity, national department or provincial department is excluded from these provisions,

provided such transfer is being done in accordance with a prescribed regulatory framework. Directors shall report in writing to the Director: Finance on 31 May of each financial year on all fixed assets controlled or used by the directorate concerned which such Director wishes to alienate by public auction or public tender. The Director: Finance shall thereafter consolidate the requests received from the various directorates, and shall promptly report such consolidated information to the council or the Municipal Manager of the municipality, as the case may be, recommending the process of alienation to be adopted.

- Once the fixed assets are alienated, the Director: Finance shall de-recognize the asset from the accounting records and the fixed asset register.

Loss, theft, destruction or impairment of fixed assets

The different directorates shall ensure that any incident of loss, theft, destruction, or material impairment of any fixed asset controlled or used by the directorate in question is promptly reported in writing to the Director: Financial Services, to the internal auditor, and in cases of suspected theft or malicious damage, also to the South African Police Service.

11. ACCOUNTING FOR ASSETS

Capitalization of Assets

Stellenbosch Municipality does not capitalize an asset based on a capitalization cost threshold, but recognizes an asset when it complies with the definition of an asset as stipulated in GRAP 17 and the cost of the asset to the municipality can be measured reliably.

Where an asset is acquired at no cost, or for a nominal cost, its cost is its fair value as at the date of acquisition (GRAP 17.22).

Assets will only be capitalized in the asset register on completion or finalization of the project.

Multi Year projects

Projects to be completed over more than one financial year will be initially disclosed in the asset register and financial statements as “Work in Progress” thereafter only on completion the asset will be capitalized and depreciated.

Assets will be recorded in the asset register continuously on completion thereof and bar-coded with an aluminium label where appropriate for identification.

Only expenses incurred in the enhancement of a fixed asset (in the form of improved or increased services or benefits flowing from the use of such asset) or in the material extension of the useful operating life of a fixed asset shall be capitalized (GRAP 17.19-.20):

- Parts of some items of property, plant and equipment may require replacement at regular intervals. For example, a road may need resurfacing every few years, a furnace may require relining after a specified number of hours use, or aircraft interiors such as seats and galleys may require replacement several times during the life of the airframe. Items of property, plant and equipment may also be required to make a less frequently recurring replacement, such as replacing the interior walls of a building, or to make a non–recurring replacement. Under the recognition principle in an entity recognizes in the carrying amount of an item property, plant and equipment the cost replacing part of such an item when that cost is incurred if the recognition criteria are met. The carrying amount of those parts that are replaced is derecognized in accordance with the de-recognition provision of this Standard (GRAP 17.19).
- A condition of continuing to operate an item of property, plant and equipment (for example, an aircraft) may be performing regular major inspections for faults regardless of whether parts of the item are replaced. When each major inspection is performed, its cost is recognized in the carrying amount of the item of property, plant and equipment as a replacement if the recognition criteria are satisfied. Any remaining carrying amount of the cost of the previous inspection (as distinct from physical parts) is derecognized. This occurs regardless of whether the cost of the previous inspection was identified in the transaction in which the item was acquired or constructed. If necessary, the estimated cost of a future similar inspection may be used as an indication of what the cost of the existing inspection component was when the item was acquired or constructed (GRAP 17.20)

Computer software will be capitalized and classified as intangible assets.

MAINTENANCE

Maintenance Strategy

Each directorate must develop a maintenance strategy that will ensure that the assets of Stellenbosch Municipality are maintained at an adequate operational level or standard by ensuring that all statutory, technical and operational objectives are achieved. This strategy must ensure that tangible assets under the custody and control of the relevant directors are properly maintained and repaired so that their

possible maximum useful lives are realised.

Rehabilitation/Enhancements/Renewals of Capital Assets

Expenditure to rehabilitate, enhance or renew an existing capital asset (including separately depreciable parts) can be recognised as capital if:
• That expenditure satisfies the recognition criteria.
• That expenditure is enhancing the service provision of that capital asset beyond its original expectation (i.e., not maintenance) and either that expenditure:
• Increases the useful life of that capital asset (beyond its original life).
• Increases that capital asset capacity (beyond its original capacity).
• Increases the performance of the capital asset (beyond the original performance).
• Increases the functionality of that capital asset.
• Reduces the future ownership costs of that capital asset significantly; or
• Increases the size of the asset or changes its shape.

The following points are important to note:
• Approval through the budget process for these improvements may require a business case.
• It must be probable that the expenditure will lead to the level of benefits expected.
• The expenditure to restore the functionality of the capital asset to its original level is a maintenance/refurbishment expense and not a capital expense. Maintenance/ refurbishment will not be capitalised to the capital asset.

The rehabilitated or renewed separately depreciable part will be derecognised and the replacement will be recognised. Where the separately identifiable asset is rehabilitated or renewed, the amount incurred will be added to the carrying value of the asset.
Renewals have the same meaning and treatment as rehabilitation/enhancements and are different from refurbishment, which is seen as maintenance.

Directorates Responsibilities

Each Directorate is responsible for ensuring:

i. That all tangible assets under their control are maintained in a good working condition. The directorates must take adequate care that the working environments for the various assets are appropriate and suitable for such types of tangible assets.
ii. That their assets are not misused or used for personal use or benefit.

iii. That repair and maintenance costs incurred is reviewed and properly controlled.

iv. The development of a maintenance program according to their operating budget resources. The program must provide a schedule of the repairs and maintenance to be done. The program must also consist of planned and unplanned repairs and maintenance to be performed.

v. The following matrix will assist in distinguishing capital expenditure from maintenance expenditure:

CAPITAL EXPENDITURE	MAINTENANCE
• Acquiring a new asset	• Restoring an asset so that it can continue to be used for its intended purpose
• Replacing an existing asset	• Maintaining an asset so that it can used for the period for which it was initially intended
• Enhancing an existing asset so that its use is expanded	
• Further developing an existing asset so that its original useful life is extended	

When assets are capitalized a distinction should be made on whether the new asset is purchased to replace an existing asset or whether it is a total new asset that is purchased.

Assets held under leases

- **Finance leases** are leases, which in effect transfer all risks and rewards associated with the ownership of an asset from the lessor to the lessee. Assets held under finance leases are capitalized by the municipality and reflected as such in the fixed asset register. It will be capitalized at its leased value at commencement of the lease, which will be the price stated in the lease agreement. The asset is then depreciated over its expected useful life.

- **Operating leases** are those leases which do not fall within the scope of the above definition. Operating lease rentals are expensed as they become due. Assets held under operating leases are not accounted for in the asset registers of the municipality.

INVESTMENT PROPERTY

- An item shall be recognised as investment property if it meets the definition. Investment property is recorded at cost.
- Disclosable value measured at recognition:
  - Initially at acquisition cost plus transaction cost, or nominal value
  - Where acquired at no cost or nominal value, fair value at acquisition is deemed to be cost for disclosure
  - If held under a lease and classified as Investment Property, is the lower of fair value and the present value of the minimum lease payments
- Cost value is determined according to the requirements of the GRAP standard on Investment Property.
  Assets classified as Investment Property shall be re-defined once such assets usage changes

Cost Model

Investment property is, subsequent to initial measurement, carried at cost less accumulated depreciation and any accumulated impairment losses

Depreciation is provided to write down the cost, less estimated residual value by equal instalments over the useful life of the property, which is as follows:

Item	**Useful life**
Property – buildings	30-99 years
Property – land	indefinite

Investment property is derecognised on disposal or when the investment property is permanently withdrawn from use and no future economic benefits or service potential are expected from its disposal.

Gains or losses arising from the retirement or disposal of investment property is the difference between the net disposal proceeds and the carrying amount of the asset and is recognised in surplus or deficit in the period of retirement or disposal.

Compensation from third parties for investment property that was impaired, lost or given up is recognised in surplus or deficit when the compensation becomes receivable

Depreciation

- Depreciation will be done in accordance with the GRAP frame work
- The depreciable amount of an item of property, plant or equipment should be allocated on a systematic basis over its useful life.
- Stellenbosch Municipality's depreciation method will be the straight-line method for all assets of the Council unless otherwise agreed to in writing by the Director: Financial Services.
- Depreciation shall be calculated from the day the fixed asset is available for use (commissioning date) (GRAP 17.65).
- If the cost of land includes the cost of site dismantlement, removal and restoration, the portion of the land asset is depreciated over the period of benefits or service potential obtained by incurring those costs. In some cases, the land itself may have a limited useful life, in which case it is depreciated in a manner that reflects the benefits or service potential to be derived from it (GRAP 17.69).

Review of residual value and useful life

- The municipality should assess whether there is any indication that the expected useful life of the asset has changed based on whether the condition of the asset has improved or declined. This is based on any condition assessments undertaken by the entity on its assets during the reporting period. Paragraph .60(f) of GRAP 17 should not be read as requiring a condition assessment at each reporting date. Condition assessments will be undertaken by entities on selected or identified assets as part of its on-going asset management. Instead, any information available from any condition assessments undertaken during the reporting period should be used to assess whether the useful life of particular assets should be changed.
- All movable assets with a useful life of two years or less will be reviewed on an annual basis to ensure adherence to GRAP 1757 (c) if no other indicators are present or detected during the year under review.
- If the review indicates that a change has taken place and expectations differ from previous estimates, the changes should be accounted for as a change in the accounting estimate in accordance with the Standard of GRAP on Accounting Policies, Changes in Accounting Estimates and Errors.
- The remaining useful life of capital assets should be reviewed annually and, if expectations are significantly different from previous estimates, the depreciation charge for the current and future periods should be adjusted.
- This review should be done by the asset manager in conjunction with the impairment review.
- The review of useful life is a check to see if there is any evidence to suggest

that expected life should be changed.

- The Table of Useful Lives is provided in the MFMA Local Government Capital Asset Management Guideline (Refer to Annexure A). These should be used as a guide to the minimum useful lives only because actual asset lives experienced greatly exceed those recommend lives.
- The residual value of an asset may increase to an amount equal to or greater than the asset's carrying amount. If it does, the asset's depreciation charge is zero unless and until its residual value subsequently decreases to an amount below the asset's carrying amount (GRAP 17.65).

Impairment of assets

The accounting treatment relating to impairment losses is outlined as follows in GRAP 17:

- The carrying amount (Book value) of an item or a group of identical items of property, plant and equipment should be reviewed periodically in order to assess whether or not the recoverable amount has declined below the carrying amount.
- Recoverable amount is the higher of a cash – generating asset's net selling price and its value in use.
- When such a decline has occurred, the carrying amount should be reduced to the recoverable amount. The amount of the reduction should be recognized as an expense immediately.
- The recoverable amount of individual assets, or groups of identical assets, is determined separately and the carrying amount reduced to recoverable amount on an individual asset, or group of identical assets, basis.
- However, there may be circumstances when it may not be possible to assess the recoverable amount of an asset on this basis, for example when all of the plant and equipment in a sewerage purification work is used for the same purpose. In such circumstances, the carrying amount of each of the related assets is reduced in proportion to the overall decline in recoverable amount of the smallest grouping of assets for which it is possible to make an assessment of recoverable amount.

The following may be indicators that an item of PPE has become impaired:

- The asset has been damaged.
- The asset has become technologically obsolete.
- The asset remains idle for a considerable period either prior to it being put into use or during its useful life.
- Land is purchased at market value and is to be utilized for subsidized housing

developments, where the subsidy is less than the purchase price.

Procedure to identify, budget and account for impairment losses:

- The following needs to be done to ensure that impairment losses that are identified by the above indicators are budgeted for during the operating budget cycle and are accounted for in the next financial year. The following steps will have to be performed during the operating budget cycle:

Financial Services Directorate - Financial Asset Management Section shall issue a memo to all directorates requesting them to identify assets that:

a) Are in a state of damage at the start of the operating budget cycle;
b) Are technologically obsolete at the start of the operating budget cycle; This can be facilitated if directorates require that Financial Services Directorate – Financial Asset Management - section to supply them with a Fixed Asset Register printout pertaining to major assets showing the remaining useful lives of assets. The directorates can then assess and indicate cases where the assessed remaining useful life is shorter than the remaining useful life on the printout.
c) Have remained idle for a considerable period either prior to them being put into uses at the start of the operating budget cycle or during their useful life;
d) Are subject to impairment losses because the subsidies to be received in exchange for assets are less than the carrying amounts. An example of this is Land that is purchased at market value and is to be utilized for subsidized housing developments;

    - The recoverable amounts of these assets need to be calculated by calculating the Net selling Price per asset as defined above.
    - The impairment loss per asset needs to be calculated as the difference between the Net selling price and the book value of the asset.
    - The impairment loss needs to be budgeted for.
    - The following steps will have to be performed regularly during the year to account for impairment losses:

Directorates will identify and inform Financial Services Directorate – Financial Asset Management section of assets that:

a) Are in a state of damage at year-end,
b) Are technologically obsolete at year-end. This can be facilitated if directorates

require Finance Directorate – Financial Asset Management section to supply them with a Fixed Asset Register printout pertaining to major assets showing the remaining useful lives of assets. The directorates can then assess and indicate cases where the assessed remaining useful life is shorter than the remaining useful life on the printout.

c) Have remained idle for a considerable period either prior to them being put into uses at year-end or during their useful life
d) Are subject to impairment losses because the subsidies to be received in exchange for assets are less than the carrying amounts. An example of this is Land that is purchased at market value and is to be utilized for subsidized housing developments. The recoverable amounts of these assets need to be calculated by calculating the Net selling Price per asset as defined above.

   The impairment loss per asset needs to be calculated as the difference between the Net selling price and the book value of the asset.

   The impairment loss needs to be accounted for by identifying the relevant funding source.

Disclosure requirements relating to impairment losses:

All material impairment losses need to be disclosed in the notes to the income statement as a separately disclosed item. They are normally disclosed as part of the note on the amounts that are included in the calculation of the Net Surplus or Deficit for the year.

DISPOSAL AND RETIREMENTS

Governance

Section 14 and 90 of the MFMA governs the disposal of assets. This section provides inter alia:

- The council may not dispose of assets that are utilized to provide minimum level of basic municipal services.
- Assets other than those utilized to provide minimum level of basic service may be disposed of subject to Council approval.
- An item of property, plant or equipment should be eliminated from the Statement of Financial Position, on disposal or when the asset is permanently withdrawn from use and no future economic benefits or potential service delivery is expected from its disposal, in accordance with GRAP 17.

- Gains or losses arising from the retirement or disposal of an item of property, plant or equipment should be determined as the difference between the actual or estimated net disposal proceeds and the carrying amount of the asset and should be recognized as revenue or expense in the Statement of Financial Performance.

Procedures

a) Any items declared obsolete or damaged will be handed in to the Finance department – Financial Asset Management department for safekeeping.
b) No items will be received by the Financial Services Directorate, Financial Asset Management section without a completed AT form and attached condemnation forms, counter signed by Finance Directorate – Financial Asset Management section, describing the status of the item and the reason for writing-off the item.
c) Directorates must ensure that assets are disposed of in terms of the SCM policy.
d) It is the responsibility of each directorate to ensure that all such assets to be disposed of are delivered to and received at the Finance Directorate – Financial Asset Management section.
e) Approval for the disposal of assets is considered by the Municipal Manager only after a recommendation has been obtained from the following persons:
    i. Vehicles and Plant – Manager: Financial Asset Management and applicable Directorate;
    ii. Computers - Information Technology Manager.
    iii. Other Items – Directors/ Managers within the different directorates.

f) After the approval of the Municipal Manager has been obtained, any vehicle written off must be deregistered immediately.
g) All asset items lost, stolen or damaged must be reported to the Financial Services Directorate – Insurance section as well as Finance Directorate – Financial Asset Management section by completing the AT form.
h) All asset items lost or stolen also need to be reported to the SAPS by the relevant department.

An item of property, plant and equipment should be eliminated from the balance sheet on disposal or when the asset is permanently withdrawn from use and no future economic benefits or potential service delivery is expected from when it is disposed of.

Gains and losses arising from the retirement or disposal of an item of property, plant and equipment should be determined as the difference between the actual or estimated net disposal proceeds and the carrying amount of the asset and should be recognized as revenue or expense in the Statement of Financial Performance.

The accounting treatment relating to the profit or loss on the sale of property, plant & equipment is outlined in GRAP 17. The following is a summary of the relevant aspects:

Profits and losses, which are disclosed in total in the financial statements, are *calculated by use of the following formula: -*

Proceeds	Sales value, trade-in value or proceeds received from insurance if the asset was damaged or stolen.
Less: Carrying value	Cost, or if valued, revaluation amount, less accumulated depreciation up to the date of sale or when asset can no longer be used for its intended purpose.
Equals PROFIT or	If proceeds greater than carrying value, or
Equals LOSS	If proceeds less than carrying value.

12. INTERNAL CONTROL OVER ASSETS

- Establishment and Management of the Financial Asset Register:

  The Chief Financial Officer will establish and maintain the Asset Register containing key financial data on each item of Property, Plant or Equipment that satisfies the criterion for recognition as per the accounting standards.

  Each Asset Manager is responsible to ensure that sufficient controls exist to substantiate the quantity, value, location and condition of all assets in the

asset register.

Each Asset Manager must appoint an Asset Champion in each Directorate/Section which will be responsible to ensure that the asset listings are verified and kept up to date in collaboration with the Directorate: Finance Services.

- Contents of the Fixed Asset Register

The fixed asset register shall be maintained in the format determined by the Director: Financial Services, which format shall comply with the requirements of generally recognized accounting practice (GRAP) and any other accounting requirements which may be prescribe Directors under whose control any fixed asset falls shall promptly provide Director: Financial Services in writing with any information required to compile the fixed asset change which may occur in respect of such information. Contents of the Financial Asset Register:

The details included in the Asset Register will include:

- The depreciation methods used
- The useful live
- Depreciation charge
- The carrying amount
- The accumulated depreciation
- Additions
- Disposals and transfers
- Date of acquisition
- Date of disposal (if relevant)
- Asset description
- Historical cost of the asset
- Asset classification
- Asset ID
- Residual value

Internal Controls over the Financial Asset Registers

- Controls around their asset register should be sufficient to provide an accurate, reliable and up to date account of assets under their control to the standards specified by the Chief Financial Officer and required by the Auditor-General.
- Controls around the asset registers should be sufficient to provide Directors with an accurate, reliable and up to date account of assets under their control to the standards specified by the Director: Finance and required by relevant legislation.

  These controls will include the physical management and recording of al acquisition, assignments, transfers, losses and disposals of assigned assets as well as regular asset counts and systems audits to confirm the adequacy of controls.

Identification of fixed assets:

The Municipal Manager shall ensure that the municipality maintains a fixed asset identification system which shall be operated in conjunction with its computerized fixed asset register.

Transfers, Reallocation or Reassignment of Property, Plant or Equipment

a) An Asset Manager retains management accountability and control for a particular asset until another Asset Manager in writing does accept responsibility for that asset, and the Chief Financial Officer endorses the transfer.
b) The Asset Manager must advise the Chief Financial Officer on the prescribed form whenever an asset is permanently or temporarily reallocated or reassigned from one location to another.
c) The form must be completed and signed by both the sender and receiver
d) The Manager: Financial Asset Management will appropriately amend the Asset Register with all approved transfers.
e) Assets must solely and exclusively be used for the purpose of the
f) Council's business.

Verification of fixed assets

a) Financial Services Directorate: Financial Asset Management Section shall at least once during every financial year undertake a comprehensive verification of all fixed assets controlled or used by the directorate concerned.
b) Finance Directorate: Financial Asset Management Section shall promptly and

fully report in writing to the Director: Financial Services in the format determined by the Director: Financial Services, all relevant results of such fixed asset verification, provided that each such asset verification shall be undertaken and completed as closely as possible to the end of each financial year, and that the resultant report shall be submitted to the Director: Financial Services not later than 30 June of the year in question.

Asset listings

a) The Chief Financial Officer must submit within six months after each financial year, asset listings of capitalised assets to all Asset Managers.
b) At all times these asset listings should indicate the assets in particular location and should be easily accessible.
c) When employees get appointed or resign from any specific post the relevant asset listings must be verified and accordingly endorsed by the Asset Champion for the specific workplace.
d) All changes on asset listing sheets must be reported in writing to the Director: Financial Services within 7 days of when change took place.

13. FINANCIAL DISCLOSURE

Assets must be disclosed in respect of each class of property, plant and equipment, in accordance with Generally Recognized Accounting Practice.

14. CLASSIFICATION OF ASSETS

Any asset recognized as an asset under this policy will be classified according to categories as per the Fixed Asset Register. All fixed assets should be classified under the following headings in the Asset Register:

Property, plant and equipment:

Computer Equipment

Furniture and office equipment

Infrastructure: Electricity

Infrastructure: Network and Communication

Infrastructure: Roads, pavements, bridges

Infrastructure: Storm water

Infrastructure: Waste Management

Infrastructure: Waste Water Management

Infrastructure: Water

Machinery and Equipment

Transport Assets

Other Assets

Other Assets shall be recorded under the following main categories;

- Operational Buildings: Municipal Offices
- Housing: Social Housing

Heritage Assets

A Heritage Asset is an asset that has historical, cultural or national importance and needs to be preserved. The following is a list of some typical heritage assets encountered in the municipal environment:

- Archaeological sites;
- Conservation areas;
- Historical buildings or other historical structures (such as war memorials);
- Historical sites (for example, historical battle site or site of a historical settlement);
- Museum exhibits;
- Public statues; and
- Works of art (which will include paintings and sculptures).

Intangibles Assets

- Computer Software
- Databases

Community Assets

Community Assets shall be recorded under the following main categories;

- Recreational Facilities;
- Sporting Facilities; and
- Other Facilities.

Land and Buildings

Land and buildings shall be treated using the cost model.

Land shall be accounted for at cost and shall not be depreciated. Land on which infrastructure and community assets are located shall be identified as land and buildings and not disclosed together with the infrastructure and community assets. Land not registered in the name of the municipality but controlled by the municipality by virtue of owner-occupied buildings thereon, shall be recognised at cost.

Buildings shall be accounted at cost, less any accumulated depreciation and any accumulated impairment losses.

Investment property

The classification of an investment property is based on management's judgement; the following criteria will be applied to distinguish investment properties from owner-occupied property or property held for resale:

Investment property	PPE	Non-current assets held for sale
the asset generates its own cash flows in the form of rentals (on a commercial basis)	rental income earned is below market value, and the asset is held for service delivery rather than to generate a commercial return	land and other properties held for sale within the next 12 months, if the criteria in GRAP 100 are met
the asset is held for capital appreciation	the asset is held to achieve service delivery objectives rather than to earn rental or for capital appreciation	
investment property that is being redeveloped for continued use as an investment property	property that is being constructed or developed for future use as investment property (until the asset meets the definition of investment property it is accounted for as PPE)	
Land held for an undetermined use	owner occupied-property such as office buildings and residential buildings occupied by staff members (assets used by employees, irrespective of whether or not the employees pay rent at market rates, are owner-occupied)	

The judgement of the Management of Stellenbosch Municipality is that the following classes of Municipal Property will be classified as Investment Property:

- Land held for long-term capital appreciation rather than for short-term sale in

the ordinary course of operations which council intends to sell at a beneficial time in the future.

- Land held for a currently undetermined future use.
- A building owned by the municipality (or held by the municipality under a finance lease) and leased out under one or more operating leases on a commercial basis.
- A building that is currently vacant but is held to be leased out under one or more operating leases on a commercial basis to external parties.

ANNUAL REVIEW ON THE POLICY

This policy will be reviewed and updated annually or whenever legislative or accounting standards amendments significantly change the requirements pertaining to asset management in general and the administration of property, plant and equipment at a sooner event.

GENERAL

This policy does not overrule the requirement to comply with other policies like supply chain management, tendering or budget policies. The Chief Financial Officer will provide guidance or recommend an amendment to this policy to comply with the essence and understanding of the policies, regulations or legislation being conflicted.

COMMENCEMENT

01 July 2025

Asset Transfer form

STELLENBOSCH MUNICIPALITY ANNEXTURE "A"

ASSET MOVEMENT / WRITE OFF FORM

GENERAL INFORMATION

Type of asset movement to be recorded (indicate with X)

Asset Transfer: Interdepartmental		Asset Obsolute/Damage/Written-Off	
Asset Transfer: Unused Asset to Stores		Asset Written-Off due to Loss (Burglary/Theft)	

Basic Assets Data

Asset Bar Code	Name From	Name To	Asset Description / Name	Registration / Serial Number
Room Number / Location			**Make / Model**	**Year and Model**

AUTHORISATION OF TRANSACTION – LINE MANAGER / (By a DIRECTOR if it involves two directorates)

Signiture	Name & Surname (Print)	Date

Recepient Conformation			
Condition of Asset when received		**Received By**	**Date**
Good / **Fair** / **Poor**			
OFFICE USE ONLY - FINANCE			
Asset ID		**Captured on System by**	**Date**

Remarks:

.....

.....

APPENDIX 19

STELLENBOSCH MUNICIPALITY

POOL VEHICLE POLICY

2025/2026

STELLENBOSCH MUNICIPALITY

POOL VEHICLE POLICY

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Purpose

To ensure the proper procedure of booking and utilization of a pool vehicle.

Utilization of Pool Vehicles

No person, other than a municipal official in possession of a valid driver's licence, may drive a Pool Vehicle and no person other than an official may be transported in a Pool Vehicle, provided that the CFO, Municipal Manager or a director may in exceptional circumstances authorise that other passengers may be transported in such Pool Vehicle.

Municipal officials that receive car allowance are NOT allowed to use any pool vehicle.

Section 1: Responsibilities of Drivers

The full cooperation of all employees concerned is required to always ensure that the municipal transport system functions efficiently. All drivers are expected to accept and exercise the responsibilities associated with the operation of vehicles.

1.1 Usage

1.1.1 Municipal transport is provided strictly for official services only and is not to be used for private purpose

1.1.2 When a municipal vehicle is to be used, the driver must ensure that a copy of the Trip Authorization Form (provided by Fleet Management) duly authorized and signed, is held in the vehicle.

1.1.3 Each municipal vehicle must have a Daily Logbook. The driver is required to record all his/her daily trips in the logbook. The Daily Logbook must be submitted to the Fleet Management Department upon returning the vehicle.

1.1.4 Municipal fuel cards may be used only for the purposes of refuelling of municipal vehicles and not to be used for private purposes.

1.2 Public Image

All municipal vehicles shall be driven in a SAFE and COURTEOUS manner, which will promote the municipality's public image. Municipal drivers are constantly in public view; their behaviour shapes the public concept of municipal efficiency in general.

1.3 Careful handling

Municipal vehicles shall always be driven and handled with proper care and attention, to obtain the best mechanical service and avoid infringements of the law. Any evidence of neglect, rough handling or reckless driving must be reported to Fleet Management Services and will result in disciplinary action.

1.4 Inspection

1.4.1 Pre-drive inspection of vehicles are to be carried out by Fleet Management Officer daily, as required in terms of the pool vehicle policy.

1.4.2 Fleet Management Officer must always ensure that the vehicle is in a roadworthy condition.

1.4.3 The last user of a vehicle will be held responsible for any unreported damage/defects/loss. The Fleet Management Officer must thoroughly inspect a vehicle after each trip. Any damage/defects found by the Fleet Management Officer must be reported to the fleet Manager immediately and an appropriate action must be taken by management. A vehicle must not be driven prior to all damages/ defects being attended to.

1.4.4 All municipal vehicles must be inspected periodically by the Fleet Management Officer of Stellenbosch Municipality to ensure proper cleanliness, repair, and efficiency. All instances of poor upkeep of municipal vehicles must be investigated and disciplinary action taken. All costs incurred in repairing the vehicle are to be recovered from the driver/person responsible for the vehicle.

1.5 Pre- and Post-Driver Activities

1.5.1 Before a vehicle is driven, the Fleet Management Officer must ensure that the following activities have been carried out:

Pre-trip activities

a) Carry out an inspection of the vehicle.
b) Record all damages to the vehicle observed during the pre-inspection.
c) Both Fleet Management and line department signs the findings of the pre-inspection
d) Check whether the logbook details is the same as the km's on the odometer
e) Give the driver the Trip Authorisation Form and make sure that it is signed.
f) Ensure that the details of the trip to be undertaken are entered in the Logbook.

Post-trip activities

a) Cross check the odometer reading, distance covered and time in the daily Logbook.
b) Inspect the vehicle thoroughly.
c) Report to fleet manager any damage to the vehicle.
d) Confirm whether fuel was purchased and hand over the fuel slip to Fleet Management.
e) Check whether all information is correctly recorded in the logbook.

1.5.2 Every trip undertaken by the driver must appear as a separate entry in the Logbook.

1.5.3 Inspection Forms and Logbook entries must be checked by Fleet Management Officer every day. All instances of irregular/unauthorized use of motor vehicles must be investigated by Fleet Management services and disciplinary action be taken where necessary.

1.6 Safety

All employees must be fully aware that it is a criminal offence to disobey the general safety instructions issued by their employer. Persons guilty of failing to observe safety instructions are liable not only to disciplinary action in terms of the Municipality's Conditions of Service, but also to prosecution by the Department of Labour.

1.7 Rules

Failure to observe the rules contained herein and any additional instructions issued by Fleet Management will render the offending employee liable to disciplinary action.

1.8 Driver Competency

The Traffic Management Section will perform a Competency Test to every municipal employee who requires to operate a municipal vehicle. The employee must pass the test to receive a certificate authorizing them to operate a municipal vehicle.

Section 2: <u>Determining the need for vehicles</u>

2.1 The Managers of departments are responsible for determining the number and types of vehicle(s) that will be required for a booking and will communicate that to Fleet Management via email, it is the responsibility of Fleet Management to determine which vehicles will be available.

2.2 A vehicle must be booked from Fleet Management 24 hours before the trip.

Section 3: Issue of Vehicles

3.1 Exclusive use of vehicles

3.1.1 There will be no exclusive use of a pool vehicle.

3.2 Pool Vehicles

3.2.1 Authorization is to be obtained from each manager of Department prior to an employee taking possession of a vehicle.

3.2.2 A daily trip authorization form is to be completed and approved by the Director or senior manager of Department prior to the employee taking possession of a vehicle.

3.2.3 Vehicle keys are to be issued to the employee by Fleet Management Officer and stored by Fleet Management at the close of business each day.

3.2.4 A physical inspection of the vehicle is to be conducted by Fleet Management Officer subsequent to the vehicle being returned by the employee as stated in 1.4

3.2.5 A register is to be maintained by Fleet Management, which details the following information daily:

a) Name of employee

b) Travel destination for the day

c) Mileage for the day

d) Time of transfer of vehicle to employee

e) Name of Fleet Management Officer that issued the vehicle

f) Time of return of vehicle keys.

3.2.6 Unless prior arrangements have been made with Fleet Management, employees who fail to return vehicles at the close of business each day, will be subject to disciplinary action.

3.2.7 No employee shall take a pool vehicle home overnight.

Section 4: Proper use of Municipal vehicles

The following rules must be observed:

4.1 The most economical vehicle suitable for the purpose must be used.

4.2 The vehicle shall only be driven by an appropriate licenced and duly authorized employee on official duty.

4.3 The driver must be licenced in terms of National Road Traffic Act for the particular class of vehicle under his/her control.

4.4 No person shall move, drive, or operate any municipal vehicle unless he/she is fully authorized to do so. The unauthorized use of a vehicle will render the person concerned liable for prosecution in a court of law, over and above any internal disciplinary action.

4.5 Passengers, inclusive of municipal staff, are not permitted to ride on or inside any municipal vehicle except for the execution of municipal duties. All passengers must sign an indemnity prior to being transported in a municipal vehicle.

4.6 The driver shall not deviate from the shortest route to the destination to serve the private interest of the driver or his/her passengers, or in connection with the conveyance, loading or unloading of private property or goods.

4.7 The driver shall not utilize any municipal vehicle for private purpose.

4.8 The driver of any vehicle shall not deviate to any unauthorized routes or destinations and shall not enter any unauthorized premises or areas.

4.9 Drivers are expected to route their vehicles so as to secure maximum operating efficiency at minimum expenses.

4.10 Logbooks with specific details must be kept up to date and inspected by Fleet Management Officer every day. Any deviation must be investigated and, when necessary, reported to fleet manager for further investigation, so that disciplinary action can be taken against infringing members.

4.11 The fleet manager must report all deviations and actions taken to the Chief Financial Officer monthly.

Section 5: Vehicle Keys

5.1 Employees in charge of vehicles must always ensure that the ignition, door lock, fuel cap, gear lock and other keys of the vehicle in use are suitably safeguarded against loss or theft.

5.2 In the event of a vehicle's keys being lost or mislaid, the driver must not attempt to open the locking system of the vehicle but must obtain assistance from Fleet Management services.

5.3 A thorough investigation must be conducted by Fleet Management to establish the causes for vehicle keys being lost. Where it is found that the loss of keys is due to negligence on the part of the driver, all costs to recover/replace the keys must be recovered from the driver.

5.4 At no time shall a driver leave his/her vehicle unattended without first switching off the engine and removing the ignition key, engaging the gear-lock, and removing the key.

Section 6: Damage, Losses, and Theft

Damage, losses, and theft, other than those arising from accidents, are dealt with under this section.

6.1 An employee who takes over a municipal vehicle must ensure that no damage or loss is immediately brought to the notice of Fleet Management in writing. Unless he/she complies with this instruction, he /she will be deemed to have received the vehicle in good order.

6.2 Any person found unlawfully removing fuel from a municipal vehicle or engaged in an unauthorized removal or exchange of any component on a municipal vehicle will be subjected to the strictest discipline, as prescribed in the prevailing Conditions of Service.

6.3 In the event of losses, thefts and hijacking, the employee operating the vehicle must immediately report the matter to Fleet Management for further investigation and follow up

6.4 In the event of a hijacking or armed robbery, Law Enforcement must be contacted immediately

6.5 Any pool vehicle may be subjected to a search by Fleet Management Officer.

Section 7: Garaging and parking of municipal transport

7.1 Overnight parking

- Vehicles must be parked at designated municipal premises.
- Under no circumstances should municipal vehicles be parked outside designated premises without the authorization of Fleet Management services.

7.2 Reserved areas

No pool vehicle is allowed to park on reserved areas or the area for visiting personnel.

Section 8: Mechanical Appreciation

8.1 Whilst a municipal pool vehicle is in operation, the driver shall regularly check the warning lights, indicators, and gauges. Immediate action must be taken should anything untoward being noticed, to prevent damage or further damage to the vehicle or its components.

8.2 Where there is an indication of excessive engine heat or lack of oil pressure, the engine shall be switched off immediately and the vehicle not driven further under its own power until the matter has been rectified.

8.3 The “revving” up of engines is detrimental, especially at the cold starting-up stage. Until normal operating temperatures are achieved, high speed engine operation must be avoided.

8.4 Where a vehicle is subjected to extended periods of waiting in dense traffic, the neutral gear position must be selected and the hand brake applied, to avoid unnecessary war on the clutch components.

8.5 Travelling with a foot on the clutch pedal must be avoided, as this causes premature failure of the clutch assembly and release bearing.

8.6 A smooth balance must be maintained between the clutch and accelerator pedal to avoid damage to the vehicle’s drive train.

Section 9: Safe Driving

9.1 Traffic Regulations

Traffic fines arising from neglect on the part of the driver will not be paid by the Municipality. The driver will be held personally responsible and will not receive any financial assistance from the Municipality.

9.2 Speed Limits

Apart from the necessity of observing the speed limits laid down by the government and local authorities, municipal motor vehicles must not be driven at speeds that may endanger the lives of occupants and other road users. Speed must be adjusted to suit weather conditions, road conditions and the vehicle being used.

Section 10: Speedometers, Odometers and Hour-meters

10.1 It is important that odometers and hour-meters always reflect the true elapsed distance and times. Any defect in a speedometer, odometer or hour-meter should be rectified as soon as possible.

10.2 No person shall disconnect the speedometer of a municipal vehicle. Where a speedometer is fitted to a vehicle, the National Road Traffic Act requires it to be in good working order.

10.3 Speedometers and hour-meters should not be tempered with.

Section 11: Care of Tyres

11.1 Tyre pressures

Fleet Management Officer must ensure that the inflation of tyres is in accordance with the pressures recommended by the manufacturer of the vehicle. Incorrect inflation, particularly under inflation, is the greatest single factor contributing to undue wear, overheating and premature failure of tyres. Any deviation from specified pressures will have adverse effects on steering, braking, road holding and safety.

11.2 Precautionary measures

11.2.1 The checking and correction of tyre pressures should be performed in cold tyres only.

11.2.2 Scuffing or running into kerbs and running over projections should be avoided.

11.2.3 Mechanical defects that cause uneven tyre wear should be rectified immediately.

11.2.4 Regular inspections should be held for tread wear, cuts, bruises and stones wedged between dual wheels. Tread depth at any point across the entyre breadth of the tread and circumference of the tyre must not be allowed to be less than 1 mm. A tyre that does not meet this requirement must be replaced immediately.

11.2.5 Dust caps on tyre valves must be replaced.

11.2.6 Sudden or fierce braking, unnecessary acceleration and fast cornering should be avoided.

11.2.7 Dumping sites are always littered with sharp projections, which cause an ongoing puncture problem. Special care must be taken to avoid sharp obstacles.

11.2.8 The removal of any imbedded foreign objects will deflate the tyre, therefore must be reported to Fleet Management Services, and not be removed by the driver.

11.2.9 The abusive or negligent treatment of tyres should be avoided as no tyre damage caused through abuse or negligence will be for the account of the driver.

Section 12: Fuel and Oil

12.1 Supply

Where employees are in charge of municipal pool vehicles require fuel and/or oil, they shall obtain supplies from the nearest designated supply point. Drivers are to ensure that the fleet number, odometer reading and quantity of fuel supplied are entered correctly on the appropriate forms. Tanks are to be filled to a constant level.

12.1.1 The Fleet Management Officer is responsible for checking the engine oil and water on every occasion before it is booked or that the vehicle is refuelled.

12.2 Fuel saving

Some factors that have a major bearing on fuel economy are set out below for the guidance of all concerned:

12.2.1 Wastage due to the overfilling of the fuel tank must be avoided and vehicles must, wherever possible, be parked on level ground and in the shade.

12.2.2 Vehicles must at all times be driven in the gear ratio appropriate to the road conditions.

12.2.3 Road speeds must be kept as constant as possible.

12.2.4 Acceleration and braking must be executed smoothly and gently. The most uneconomical use of fuel occurs during acceleration and with the engine idling in a stationary vehicle.

12.2.5 Any strong smell of fuel must be investigated immediately, especially if noted while the vehicle is in motion. Besides causing wastage, petrol leakage is highly dangerous.

12.2.6 The driver should not allow the engine of any vehicle or machine to run unnecessarily.

Section 13: Servicing and repair of municipal motor vehicles

13.1 All motor vehicles shall be serviced and repaired in accordance with the policies and procedures as laid down by Stellenbosch municipality and the relevant service provider.

13.2 Fleet Management Officer in charge of pool vehicles shall be responsible for ensuring that service arrangements are strictly adhered to.

13.4 Timeous servicing arrangements - When a vehicle needs to be serviced, Fleet Management Officer must arrange for the vehicle to be serviced through Wesbank. Servicing is not to be delayed due to the non-availability of a substitute vehicle.

APPENDIX 20

STELLENBOSCH MUNICIPALITY

SUPPLY CHAIN MANAGEMENT POLICY

2025/2026

STELLENBOSCH MUNICIPALITY

SUPPLY CHAIN MANAGEMENT POLICY

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Definitions

1.1. In this Policy, unless the context otherwise indicates, a word or expression to which a meaning has been assigned in the Act has the same meaning as in the Act, and

1.1.1. **"Act"** means the Municipal Finance Management Act, No. 56 of 2003;

1.1.2. **"Bid"** means a written offer in a prescribed or stipulated form in response to an invitation by the municipality for the provision of goods, services or construction works through price quotations, advertised competitive bidding process or proposals;

1.1.3. **"Bidder"** means any person submitting a competitive bid or a quotation;

1.1.4. **"Closing time"** means the time and day specified in the bid documents for the receipt of bids;

1.1.5. **"Competitive bidding process"** means a competitive bidding process referred to in paragraph 12(1)(d) of this Policy;

1.1.6. **"Competitive bid"** means a bid in terms of a competitive bidding process;

1.1.7. **"Contract"** means the agreement which is concluded when the municipality accepts, in writing, a competitive bid or quotation submitted by a supplier;

1.1.8. **"Contract manager"** means an official of the Municipality who is responsible for the planning for the planning and execution of a transaction involving the procurement of goods, services or works;

1.1.9. **"Contractor"** means any person or entity whose competitive bid or quotation has been accepted by the municipality;

1.1.10. **"Delegated authority"** means any person or committee delegated with authority by the municipality in terms of the provisions of the Municipal Finance Management Act;

1.1.11. **"Department"** means a section within a specific directorate in terms of the municipal organigram;

1.1.12. **"Electronic format"** means a bid submitted by a bidder via email or made available through a cloud storage services;

1.1.13. "**Emergency dispensation"** means emergency as referred to in paragraph 36(1)(a)(i) of this policy under which one or more of the following is in existence that warrants an emergency dispensation;

(a) The possibility of human injury or death;

(b) The prevalence of human suffering or deprivation of rights;

(c) The possibility of damage to property, or suffering and death of livestock and animals;

(d) The interruption of essential services, including transportation and communication facilities or support services critical to the effective functioning of the municipality as a whole;

(e) The possibility of serious damage occurring to the natural environment;

(f) The possibility that failure to take necessary action may result in the municipality not being able to render an essential community service;

(g) The possibility that the security of the state could be compromised; or

(h) The prevailing situation, or imminent danger, should be of such a scale and nature that it could not readily be alleviated by interim measures, in order to allow time for the formal procurement process. Emergency dispensation shall not be granted in respect of circumstances other than those contemplated above.

1.1.14. **"Final award"**, in relation to bids or quotations submitted for a contract, means the final decision on which a bid or quote is accepted;

1.1.15. **"Formal written price quotation"** means quotations referred to in paragraph 12 (1) (c) of this Policy;

1.1.16. **"Green procurement"** means the procurement of environmentally friendly products and services;

1.1.17. **"in the service of the state"** means to be –

(a) A member of –

(i) Any municipal council;

(ii) Any provincial legislature; or

(iii) The National Assembly or the National Council of Provinces;

(b) A member of the board of directors of any municipal entity;

(c) An official of any municipality or municipal entity;

(d) An employee of any national or provincial department, national or provincial public entity or constitutional institution within the meaning of the public Finance Management Act, 1999 (Act No.1 of 1999);

(e) A member of the accounting authority of any national or provincial public entity; or

(f) An employee of Parliament or a provincial legislature;

1.1.18. **"Long term contract"** means a contract with a duration period exceeding one year and does not have the same meaning as contracts of a long term nature referred to in paragraph 22(1)(b)(i) of this policy;

1.1.19. **"Long term nature contract"** means a contract as defined by section 33(1) of the Municipal Finance Management Act imposing financial obligations on the Municipality beyond the first three years covered in the approved annual budget;

1.1.20. **"List of accredited prospective providers"** means the list of accredited prospective providers in terms of Central Supplier Database (CSD) of National Treasury;

1.1.21. **"Other applicable legislation"** means any other legislation applicable to municipal supply chain management, including but not limited to the following –

(a) The Preferential Procurement Policy Framework Act;

(b) The Broad-Based Black Economic Empowerment Act; ~~and~~

(c) The Construction Industry Development Board Act;

(d) The Local Government: Municipal Systems Act;

(e) The Competition Act; and

(f) The Promotion of Administrative Justice Act.

1.1.22. **"Policy"** means the Supply Chain Management Policy of Stellenbosch municipality as amended from time to time;

1.1.23. "**Parent municipality"** has the meaning assigned to it in section 1 of the Municipal Systems Act;

1.1.24. **"Petty Cash",** means the procurement of goods and services through the supply chain management requisition and order system by means of one written quotation below a determined amount in relation with the Petty Cash Policy;

1.1.25. **"Single source":** refers to when the competition exist in the market, but from a selected few suppliers due to technical capabilities and abilities comply with the requirements of the municipality;

1.1.26. **"Sole Supplier:"** It refers in instances where there is no competition and only one service provider exist in the market, with sole distribution rights and/or patent rights or manufacturer;

1.1.27. **"Strip and quote:"** When the repairs and maintenance on our machines, vehicles are done by one supplier and/or strip-and-quote, for example a municipal vehicle that needs repairs enters the workshop, however to do the repairs, the vehicle has to be send to a supplier that determines what repairs should be done;

1.1.28. **"Supplier database"** means the list of accredited prospective providers which the municipality or municipal entity must keep in terms of the Regulation 14 of the Supply Chain Management Regulations;

1.1.29. **"Treasury guidelines"** means any guidelines on supply chain management issued by the Minister in terms of section 168 of the Act;

1.1.30. **"Trust"** means the agreement through which the property of one person is made over or bequeathed to a trustee to administer such property for the benefit of another person;

1.1.31. **"Trustee"** means any person, including the founder of a trust, to whom property is bequeathed in order for such property to be administered for the benefit of another person;

1.1.32. **"The Act"** means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

1.1.33. **"The Regulations"** means the Local Government: Municipal Finance Management Act, 2003, Municipal Supply Chain Management Regulations published by Government Notice 868 of 2005; and amended Supply Chain regulations, government gazette notice no.49863, dated 14 December 2023

1.1.34. **“The PPPF Regulations”** means Preferential Procurement Policy Regulations, 2022 Published under Government Notice R32 in Government Gazette 47452 of 04 November 2022, ; and

1.1.35. **“Unconditional Award”** means final awards made by the BAC/Accounting officer of which any appeals lodged by aggrieved service providers must be referred to the court of law

CHAPTER 1

IMPLEMENTATION OF SUPPLY CHAIN MANAGEMENT POLICY

2. SUPPLY CHAIN MANAGEMENT POLICY

(1) All officials and other role players in the supply chain management system of the Stellenbosch Municipality must implement this Policy in a way that –

(a) Gives effect to –

(i) Section 217 of the Constitution; and

(ii) Part 1 of Chapter 11 and other applicable provisions of the Act;

(b) Is fair, equitable, transparent, competitive and cost effective;

(c) Complies with –

(i) The Regulations; and

(ii) Any minimum norms and standards that may be prescribed in terms of section 168 of the Act;

(d) Is consistent with other applicable legislation;

(e) Does not undermine the objective for uniformity in supply chain management systems between organs of state in all spheres; and

(f) Is consistent with national economic policy concerning the promotion of investments and doing business with the public sector.

(2) The municipal entity must, in addition to complying with subparagraph (1), apply this Policy, to the extent determined by the parent municipality, in a way that is consistent with the supply chain management policy of the parent municipality.

(3) This Policy applies when the Stellenbosch Municipality –

(a) Procures goods or services;

(b) Disposes goods no longer needed;

(c) Selects contractors to provide assistance in the provision of municipal services otherwise than in circumstances where Chapter 8 of the Municipal Systems Act applies; or

(d) Selects external mechanisms referred to in section 80(1)(b) of the Municipal Systems Act for the provision of municipal services in circumstances contemplated in section 83 of that Act.

(4) This Policy, except where provided otherwise, does not apply in respect of the procurement of goods and services contemplated in section 110(2) of the Act, including –

(a) Water from the Department of Water Affairs or a public entity, another municipality or a municipal entity; and

(b) Electricity from Eskom or another public entity, another municipality or a municipal entity.

3. AMENDMENT OF THE SUPPLY CHAIN MANAGEMENT POLICY

(1) The Accounting Officer must –

(a) At least annually review the implementation of this Policy; and

(b) When the Accounting Officer considers it necessary, submit proposals for the amendment of this Policy to the Stellenbosch Council.

(2) If the Accounting Officer submits proposed amendments to the Stellenbosch Council that differs from the model policy issued by the National Treasury, the Accounting Officer must -

(a) Ensure that such proposed amendments comply with the Regulations; and

(b) Report any deviation from the model policy to the National Treasury and the relevant provincial treasury.

(3) When amending this supply chain management policy, the need for uniformity in supply chain practices, procedures and forms between organs of state in all spheres, particularly to promote accessibility of supply chain management systems for small businesses must be taken into account.

4. DELEGATION OF SUPPLY CHAIN MANAGEMENT POWERS AND DUTIES

(1) The Stellenbosch Council hereby delegates all powers and duties to the Accounting Officer, which are necessary to enable the Accounting Officer –

(a) To discharge the supply chain management responsibilities conferred on Accounting Officers in terms of –

(i) Chapter 8 or 10 of the Act; and

(ii) This Policy;

(b) To maximize administrative and operational efficiency in the implementation of this Policy;

(c) To enforce reasonable cost-effective measures for the prevention of fraud, corruption, favouritism and unfair and irregular practices in the implementation of this Policy; and

(d) To comply with his or her responsibilities in terms of section 115 and other applicable provisions of the Act.

(2) Sections 79 and 106 of the Act apply to the sub-delegation of powers and duties delegated to an Accounting Officer in terms of subparagraph (1).

(3) The Accounting Officer may not sub-delegate any supply chain management powers or duties to a person who is not an official of Stellenbosch Municipality or to a committee, which is not exclusively composed of officials of the Stellenbosch Municipality.

(4) This paragraph may not be read as permitting an official, to whom the power to make final awards has been delegated, to make a final award in a competitive bidding process otherwise than through the committee system provided for in paragraph 26 of this Policy.

5. SUB-DELEGATIONS

(1) The Accounting Officer may in terms of section 79 or 106 of the Act sub-delegate any supply chain management powers and duties, including those delegated to the Accounting Officer in terms of this Policy, but any such sub-delegation must be consistent with subparagraph (2) of this paragraph and paragraph 4 of this Policy**.**

(2) The power to make a final award –

(a) Above R 10 million (VAT included) may not be sub-delegated by the Accounting Officer;

(b) Above R 300,000 (VAT included), but not exceeding R 10 million (VAT included), may be sub-delegated but only to –

(i) The Bid Adjudication Committee of which the Chief Financial Officer or a senior manager is a member; or

(ii) Accounting Officer of the municipality, after due consideration of all facts was done; and

(c) Below R 300,000 (VAT included) to be disposed by delegated official according approved delegatory power and functions issued by Accounting Officer.

(3) The Bid Adjudication Committee to which the power to make final awards has been sub-delegated in accordance with subparagraph (2) must within five days of the end of each month submit to the official referred to in subparagraph (4) a written report containing particulars of each final award made by such official or committee during that month, including –

(a) The amount of the award;

(b) The name of the person to whom the award was made; and

(c) The reason why the award was made to that person.

(4) A written report referred to in subparagraph (3) must be submitted –

(a) To the Accounting Officer, in the case of an award by –

(i) The Bid Adjudication Committee of which the Chief Financial Officer or a senior manager is a member; or

(b) To the Chief Financial Officer or the senior manager responsible for the relevant bid, in the case of an award by –

(i) The Bid Adjudication Committee of which the Chief Financial Officer or a senior manager is not a member.

(5) Subparagraphs (3) and (4) of this policy do not apply to procurements out of petty cash.

(6) This paragraph may not be interpreted as permitting an official to whom the power to make final awards has been sub-delegated, to make a final award in a competitive bidding process otherwise than through the committee system provided for in paragraph 26 of this Policy.

(7) No supply chain management decision-making powers may be delegated to an advisor or consultant.

6. OVERSIGHT ROLE OF COUNCIL

(1) The Stellenbosch Council reserves its right to maintain oversight over the implementation of this Policy.

(2) For the purposes of such oversight the Accounting Officer must –

(i) Within 30 days of the end of each financial year, submit a report on the implementation of this Policy and the supply chain management policy of any municipal entity under the sole or shared control of the municipality, to the council of the municipality; and

(ii) Whenever there are serious and material problems in the implementation of this Policy, immediately submit a report to Council.

(3) The Accounting Officer must, within 10 days of the end of each quarter, submit a report on the implementation of the supply chain management policy to the Executive Mayor.

(4) The reports must be made public in accordance with section 21A of the Municipal Systems Act.

7. SUPPLY CHAIN MANAGEMENT UNIT

(1) A supply chain management unit is hereby established to implement this Policy.

(2) The supply chain management unit operates under the direct supervision of the Chief Financial Officer or an official to whom this duty has been delegated in terms of section 82 of the Act.

8. TRAINING OF SUPPLY CHAIN MANAGEMENT OFFICIALS

(1) The training of officials involved in implementing this Policy should be in accordance with any Treasury guidelines on supply chain management training.

CHAPTER 2

SUPPLY CHAIN MANAGEMENT SYSTEM

9. FORMAT OF SUPPLY CHAIN MANAGEMENT SYSTEM

(1) This Policy provides systems for –

(i) Demand management;

(ii) Acquisition management;

(iii) Logistics management;

(iv) Disposal management;

(v) Risk management; and

(vi) Performance management.

PART 1: DEMAND MANAGEMENT

10. SYSTEM OF DEMAND MANAGEMENT

(1) The Accounting Officer must establish and implement an appropriate demand management system in order to ensure that the resources required by Stellenbosch Municipality support its operational commitments and its strategic goals outlined in the Integrated Development Plan.

(2) The demand management system must –

(a) Include timely planning and management processes to ensure that all goods and services required by Stellenbosch Municipality are quantified, budgeted for and timely and effectively delivered at the right locations and at the critical delivery dates, and are of the appropriate quality and quantity at a fair cost;

(b) Take into account any benefits of economies of scale that may be derived in the case of acquisitions of a repetitive nature;

(c) Provide for the compilation of the required specifications to ensure that its needs are met; and

(d) To undertake appropriate industry analysis and research to ensure that innovations and technological benefits are maximized.

(3) Green procurement must be incorporated as far as reasonably possible for all specifications of goods, services and construction works.

(4) In the development of bid specifications, innovative mechanisms should be explored to render the service or product more resource and energy efficient.

PART 2: ACQUISITION MANAGEMENT

11. SYSTEM OF ACQUISITION MANAGEMENT

(1) The Accounting Officer must implement the system of acquisition management set out in this Part in order to ensure –

(a) That goods and services are procured by Stellenbosch Municipality in accordance with authorised processes only;

(b) That expenditure on goods and services is incurred in terms of an approved budget in terms of section 15 of the Act;

(c) That the threshold values for the different procurement processes are complied with;

(d) That bid documentation, evaluation and adjudication criteria, and general conditions of a contract, are in accordance with any applicable legislation; and

(e) That any Treasury guidelines on acquisition management are properly taken into account.

(2) This policy, except where provided for otherwise in the regulations, does not apply in respect of the of the procurement of goods and services contemplated in section 110(2) if the act, including-

(a) Water form the Department of Water Affairs or a public entity, another municipality or a municipal entity;and

(b) Electricity from Eskom or another public entity, another municipality or a municipal entity.

(3) When procuring goods or services contemplated in section 110(2) of the Act, the Accounting Officer must make public the fact that such goods or services are procured otherwise than through the Stellenbosch Municipality supply chain management system, including –

(a) The kind of goods or services; and

(b) The name of the supplier.

(4) Unless otherwise indicated in the bid documents, the Municipality shall not be liable for any expenses incurred by prospective bidders in the preparation and / or submission of a bid or quotation.

12. RANGE OF PROCUREMENT PROCESSES

(1) Goods and / or services may only be procured by way of –

(a) Cash purchases administered by the Expenditure Division up to a transaction value as defined in Council's Petty Cash Policy;

(b) Removed

(c) formal written price quotations for procurement of a transaction value over R2000 up to R300 000 (VAT included).

(d) a competitive bidding process for procurement above a transaction value of R300 000 (VAT included).

(2) The Accounting Officer may, in writing-

(a) Lower, but not increase, the different threshold values specified in subparagraph (1); or

(b) Direct that –

(i) Removed
(ii) Formal written price quotations be obtained for any specific procurement of a transaction value lower than R 10,000; or
(iii) A competitive bidding process be followed for any specific procurement of a transaction value lower than R 300,000.

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(3) Goods or services may not deliberately be split into parts or items of a lesser value merely to avoid complying with the requirements of the policy. When determining transaction values, a requirement for goods or services consisting of different parts or items must as far as possible be treated and dealt with as a single transaction.

13. GENERAL PRECONDITIONS FOR CONSIDERATION OF WRITTEN QUOTATIONS OR BIDS

(1) A written quotation or bid may not be considered unless the provider who submitted the quotation or bid –

(a) Has furnished that provider's –

(i) Full name;

(ii) Identification number or company or other registration number; and

(iii) Tax reference number and VAT registration number, if any;

(b) Has authorised the Stellenbosch Municipality to obtain a tax clearance by means of the Tax Compliance Status Pin from, from the South African Revenue Services and Central Supplier Database Number (CSD) that the provider's tax matters are in order; and

(c) Has indicated –

(i) Whether he or she is in the service of the state, or has been in the service of the state in the previous twelve months;
(ii) If the provider is not a natural person, whether any of its directors, managers, principal shareholders or stakeholder is in the service of the state, or has been in the service of the state in the previous twelve months; or
(iii) Whether a spouse, child or parent of the provider or of a director, manager, shareholder or stakeholder referred to in sub-paragraph (ii) is in the service of the state, or has been in the service of the state in the previous twelve months.

14. LISTS OF ACCREDITED PROSPECTIVE PROVIDERS

(1) The Accounting Officer must –

(a) Keep a list of accredited prospective providers of goods and services that must be used for the procurement requirements through formal written price quotations;

(b) At least once a year through newspapers commonly circulating locally, the website and any other appropriate ways, invite prospective providers of goods or services to apply for evaluation and listing as accredited prospective providers;

(c) Specify the listing criteria for accredited prospective providers as stated within the database registration forms; and

(d) Disallow the listing of any prospective provider whose name appears on the National Treasury's database as a person prohibited from doing business with the public sector.

(2) The list must be updated at least quarterly to include any additional prospective providers and any new commodities or types of services.
Prospective providers must be allowed to submit applications for listing at any time.

(3) The list must be compiled per commodity and per type of service.

15. PETTY CASH PURCHASES

(1) The Accounting Officer must establish the conditions for the procurement of goods by means of cash purchases and petty cash purchases referred to in paragraph 12(1)(a) of this Policy, which must include conditions –

(a) determining the terms on which a manager may delegate responsibility for cash purchases and petty cash purchases to an official reporting to the manager;

(b) limiting the maximum number of cash purchases and petty cash purchases or the maximum amounts per month for each manager;

(c) excluding any types of expenditure from cash purchases and petty cash purchases, where this is considered necessary;

(d) requiring a monthly reconciliation report from each manager to the

Chief Financial Officer, including –

(i) the total amount of cash purchases and petty cash purchases for that month; and
(ii) receipts and appropriate documents for each purchase; and

(e) any other conditions determined by the Chief Financial Officer.

(2) Cash purchases will be dealt with in terms of the Petty Cash Policy of Council.

(3) Petty cash purchases will be dealt with in terms of the Supply Chain Management Policy of Council.

16. WRITTEN OR VERBAL QUOTATIONS

Removed

17. FORMAL WRITTEN PRICE QUOTATIONS

(1) The conditions for the procurement of goods or services through formal written price quotations are as follows: -

(a) Quotations must be obtained in writing from at least three different providers whose names appear on the list of accredited prospective providers of the Stellenbosch Municipality. Quotations may be obtained from providers who are not listed, provided that such providers meet the listing criteria set out in paragraph 13 of this Policy;

(b) Where no suitable providers are available from the list of accredited prospective providers, quotations may be obtained from other possible providers not registered on the municipal supplier database;

(c) If it is not possible to obtain at least three quotations, the reasons must be recorded and approved by the Chief Financial Officer or an official designated by the Chief Financial Officer;

(d) The Accounting Officer must record the names of the potential providers and their written quotations; and

(e) For the obtaining of quotations for services, Stellenbosch Municipality will utilize their notice boards.

(2) A designated official referred to in subparagraph (1)(c) must within three days of the end of each month report to the Chief Financial Officer on any approvals given during that month by that official in terms of that subparagraph.

18. PROCEDURES FOR PROCURING GOODS OR SERVICES THROUGH FORMAL WRITTEN PRICE QUOTATIONS

(1) The procedure for the procurement of goods or services through formal written price quotations is as follows –

(a) When using the list of accredited prospective providers the Accounting Officer must promote on-going competition amongst providers by inviting providers to submit quotations on a rotation basis;

(b) Where no suitable providers are available from the list of accredited prospective providers, quotations may be obtained from other possible providers not registered on the municipal supplier database;

i. All requirements in excess of R 30,000 (VAT included) that are to be procured by means of formal written price quotations must, in addition to the requirements of paragraph 17, be advertised for at least seven days on the website and an official notice board of the Stellenbosch Municipality;

(c) The accounting officer must take all reasonable steps to ensure that the

procurement of goods and services through formal written quotations are not abused;

(d) The Accounting Officer or Chief Financial Officer must on a monthly basis be notified in writing of all formal written price quotations accepted by an official acting in terms of a sub-delegation;

(e) Offers received must be evaluated on a comparative basis taking into account unconditional discounts;

(f) Acceptable offers, which are subject to the preference points system (PPPFA and associated regulations), must be awarded to the bidder who scored the highest points; and

(g) Stellenbosch Municipality will maintain a proper record keeping system.

19. COMPETITIVE BIDS

(1) Goods or services above a transaction value of R 300,000 (VAT included) and long term contracts may only be procured through a competitive bidding process, subject to paragraph 11(2) of this Policy.

(2) No requirement for goods or services above an estimated transaction value of R 300,000 (VAT included), may deliberately be split into parts or items of lesser value merely for the sake of procuring the goods or services otherwise than through a competitive bidding process.

20. PROCESS FOR COMPETITIVE BIDDING

(1) The procedures for the following stages of a competitive bidding process are as follows:-

(a) Compilation of bidding documentation as detailed in paragraph 21;

(b) Public invitation of bids as detailed in paragraph 22;

(c) Site meetings or briefing sessions as detailed in paragraph 23;

(d) Handling of bids submitted in response to public invitation as detailed in paragraph 23;

(e) Evaluation of bids as detailed in paragraph 28;

(f) Award of contracts as detailed in paragraph 29;

(g) Administration of contracts;

(h) After approval of a bid, the Accounting Officer and the bidder must enter into a written agreement;

(i) Proper record keeping; and

(j) Original / legal copies of written contracts agreements must be kept in a secure place for reference purposes.

21. BID DOCUMENTATION FOR COMPETITIVE BIDS

(1) The criteria to which bid documentation for a competitive bidding process must comply, must –

(a) Take into account –

(i) The general conditions of contract and any special conditions of contract, if specified;

(ii) Any Treasury guidelines on bid documentation; and

(iii) The requirements of the Construction Industry Development

Board, in the case of a bid relating to construction, upgrading or refurbishment of buildings or infrastructure;

(b) Include the preference points system to be used, goals as contemplated in the Preferential Procurement Regulations and evaluation and adjudication criteria, including any criteria required by other applicable legislation;

(c) Compel bidders to declare any conflict of interest they may have in the transaction for which the bid is submitted;

(d) If the value of the transaction is expected to exceed R 10 million (VAT included), require bidders to furnish –

(i) If the bidder is required by law to prepare annual financial statements (AFS) for auditing, their audited AFS –

(aa) For the past three years; or

(bb) Since their establishment if established during the past three years;

(ii) A certificate signed by the bidder certifying that the bidder has no undisputed commitments for municipal services towards a municipality or other service provider in respect of which payment is overdue for more than 30 days;

(iii) Particulars of any contracts awarded to the bidder by an organ of state during the past five years, including particulars of any material non-compliance or dispute concerning the execution of such contract;

(iv) A statement indicating whether any portion of the goods or services are expected to be sourced from outside the Republic, and if so, what portion and whether any portion of payment from the municipality or municipal entity is expected to be transferred out of the Republic; and

(e) Stipulate that disputes must be settled by means of mutual consultation, mediation, adjudication (with or without legal representation), or, when unsuccessful, in a South African court of law;

(f) The period for which bids are to remain valid and binding must be indicated in the bid documents; and

(g) A provision for the termination of the contract in the case of non- or under-performance and objections and complaints must be included in the bid documentation.

22. PUBLIC INVITATION FOR COMPETITIVE BIDS

(1) The procedure for the invitation of competitive bids is as follows –

(a) Any invitation to prospective providers to submit bids must be by means of a public advertisement in a newspaper commonly circulating locally, the website of the Stellenbosch Municipality or any other appropriate ways (which may include an advertisement in the Government Tender Bulletin); and

(b)The information contained in a public advertisement, must at least include

(i) The closure date for the submission of bids, which may not be less than 30 days in the case of transactions over R10 million (VAT included), or which are of a long term nature, or 14 days in any other case, from the date on which the advertisement is placed in a newspaper, subject to subparagraph (2) of this policy; and

(ii) A statement that bids may only be submitted on the bid documentation provided by the Stellenbosch Municipality

(iii) Contact details for further enquiries.

(2) The Accounting Officer may determine a closure date for the submission of bids which is less than the 30 or 14 days requirement, but only if such shorter period can be justified on the grounds of urgency or emergency or any exceptional case where it is impractical or impossible to follow the official procurement process.

(3) Bids submitted must be sealed and must clearly indicate the bid number on the outside of the envelope for which the bid is being submitted.

(4) Where bids are requested by the Municipality in electronic format, such bids must be supplemented by sealed hard copies.

(5) The municipality may require bidders to submit section(s) of their bid in electronic format, but only after the bid closing date. If the electronic copy differs from the original hard copy, the original hard copy will be binding.

23. PROCEDURE FOR HANDLING, OPENING AND RECORDING OF COMPETITIVE BIDS AND FORMAL WRITTEN PRICE QUOTATIONS IN EXCESS OF R 30,000

(1) The procedures for the handling, opening and recording of bids are as follows

(a) Bids –

(i) Must be opened only in public;

(ii) must be opened at the same time and as soon as possible after the period for the submission of bids has expired; and

(iii) Received after the closing time should not be considered and returned unopened immediately; and

(b) Any bidder or member of the public has the right to request that the names of the bidders who submitted bids in time must be read out and, if practical, also each bidder's total bidding price;

(c) No information, except the provisions in subparagraph (b), relating to the bid should be disclosed to bidders or other persons until the successful bidder is notified of the award;

(d) The Accounting Officer must –

(i) Record in a register all bids received in time;
(ii) Make the register available for public inspection; and
(iii) Publish the entries in the register and the bid results on the website.

(e) The bidder shall choose a *domicilium citandi et executandi* in the Republic and unless notice of the change thereof has duly been given in writing, it shall be the address stated in the bid.

(f) Opening of bid procedures –

(i) At the specified closing time on the closing date the applicable bid box shall be closed;

(ii) The bid box shall be opened in public as soon as practical after the closing time by at least two officials from the Supply Chain Management Unit and the Security Officer on duty;

(iii) It is the responsibility of the bidder to ensure that their bid is placed in the correct bid box. The municipality will not on its own initiative redirect any bid if it is placed in an incorrect bid box before the closing time of submissions.

(iv) At the official opening of the bids, the bids shall in all cases be read out in terms of the name of the bidder and, if practical, the amount of the bid;

(v) As soon as a bid or technical proposal has been opened the bid / proposal shall be stamped with the official stamps, and endorsed with the opening officials' signatures;

(viii) The name of the bidder, and where possible, the bid sum shall be recorded in a bid opening record kept for that purpose; and The responsible officials who opened the bidding documentation received shall forthwith place their signatures on the bid opening record (register) and shall ensure that the bid opening record, indicating at least the bid price of each bidder, the BBBEE status level contribution of each bidder are made available for public inspection and are published on the municipality's website.

(g) Site Inspections / clarification meeting –

(i) Site inspections / clarifications meeting, where applicable, will be compulsory.

(ii) If site inspections / clarification meeting are to be held, full details must be included in the bid notice. Service providers that are late for the

commencement of the site inspection/clarification meeting will be disqualified.

(iii) Minutes of all site inspection/clarification meetings must be kept for record purposes

(iv) Any proposed Addendums to the advertised bid document must be tabled at the Bid Specification Committee Meeting for consideration and approval.

(h) Bid validity periods

(i) The validity period is calculated from the bid closure date and bids shall remain in force and binding for a period of six (6) months as indicated in the invitation to bid and the bid documents, subject to any other applicable legislation and instructions from the National Treasury for specific types of procurement.

(ii) The period of validity may be extended by the SCM Department, provided that the original bid validity period has not expired and that all bidders are given an opportunity to extend such period.

(iii) Any such extension shall be agreed to by a bidder in writing.

Bidders who fail to respond to such a request before the validity of their bid expires, or who decline such a request shall not be considered further in the bid evaluation process.

(iv) All bidders who indicated the acceptance of the extension of the bid validity period, bids will be considered for evaluation purposes.

(v) After award of the bid, the validity of all bids will remain up until the award is finalized including the appeal processes.

(vi) If the validity of all bids expired without it being awarded within the bid validity period, including any extensions thereof allowable in terms of applicable legislation, the bid must be cancelled and published in the same media in which the original bid invitation appeared.

(vii) All bidders must be notified in writing of the cancellation of a bid.

(i) Samples

(i) The call for samples should be limited to where samples are called for in the bid documents, samples (marked with the bid and item number as well as the bidder's name and address) shall be delivered separately (to the bid) to the addressee mentioned in the bid documents by no later than the closing time of the bid.

(ii) Bids may not be included in parcels containing samples.

(iii) If samples are not submitted as required in the bid documents, then the part of the bid for which no sample is provided shall be declared invalid.

(iv) Samples shall be supplied by a bidder at his / her own expense and risk. Stellenbosch Municipality shall not be obliged to pay for such samples or compensate for the loss thereof, unless

otherwise specified in the bid documents, and shall reserve the right to return such samples or to dispose of them at its own discretion.

(v) If a bid is accepted for the supply of goods according to a sample submitted by the bidder, that sample will become the contract sample. All goods/materials supplied shall comply in all respects to that contract sample.

(j) Bid Sum

(i) A bid will not necessarily be invalidated if the amount in words and the amount in figures do not correspond, in which case the amount in words shall be read out at the bid opening.

24. NEGOTIATIONS WITH PREFERRED BIDDERS

(1) The Accounting Officer may negotiate the final terms of a contract with bidders identified through a competitive bidding process as preferred bidders, provided that such negotiation –

(a) Does not allow any preferred bidder a second or unfair opportunity;

(b) Is not to the detriment of any other bidder; and

(c) Does not lead to a higher price than the bid as submitted.

(2) Minutes of such negotiations must be kept for record purposes.

25. TWO-STAGE BIDDING PROCESS

(1) A two-stage bidding process is allowed for –

(a) Large complex projects;

(b) Projects where it may be undesirable to prepare complete detailed technical specifications; or

(c) Long term projects with a duration period exceeding three years.

(2) In the first stage technical proposals on conceptual design or performance specifications should be invited, subject to technical as well as commercial clarifications and adjustments.

(3) In the second stage final technical proposals and priced bids should be invited.

26. COMMITTEE SYSTEM FOR COMPETITIVE BIDS

(1) A committee system for competitive bids is hereby established, consisting of the following committees for each procurement or cluster of procurements as the Accounting Officer may determine as issued within the directive and stating the terms of reference of each bid committee –

(a) A Bid Specifications Committee;
(b) A Bid Evaluation Committee; and
(c) A Bid Adjudication Committee.

(2) The Accounting Officer appoints the members of each committee, taking into account section 117 of the Act; and

(3) The committee system must be consistent with –

(a) Paragraph 27, 28 and 29 of this Policy;

(b) Any other applicable legislation; and

(c) The Accounting Officer may apply the committee system to formal written price quotations.

27. BID SPECIFICATIONS COMMITTEES

(1) A Bid Specifications Committee must compile the specifications for each procurement of goods or services by the Stellenbosch Municipality.

(2) Specifications –

(a) Must be drafted in an unbiased manner to allow all potential suppliers to offer their goods or services;

(b) Must take account of any accepted standards such as those issued by Standards South Africa, the International Standards Organisation, or an authority accredited or recognised by the South African National Accreditation System with which the equipment or material or workmanship should comply;

(c) Must, where possible, be described in terms of performance required rather than in terms of descriptive characteristics for design;

(d) May not create trade barriers in contract requirements in the forms of specifications, plans, drawings, designs, testing and test methods, packaging, marking or labelling of conformity certification;

(e) May not make reference to any particular trade mark, name, patent, design, type, specific origin or producer unless there is no other sufficiently precise or intelligible way of describing the characteristics of the work, in which case such reference must be accompanied by the word “equivalent”;

(f) Must indicate the preference points system set out in the Preferential Procurement Policy of the Municipality;

(g) Must be approved by the Accounting Officer prior to publication of the invitation for bids in terms of paragraph 22 of this Policy; and

(h) The Accounting Officer may sub-delegate the requirements in sub-paragraph 2(g) above to the Chairperson of the Bid Specifications Committee.

(3) A Bid Specifications Committee must be composed of one or more officials of the Stellenbosch Municipality preferably the manager responsible for the function involved, and may, when appropriate, include external and / or internal specialist advisors.

(4) No person, advisor or corporate entity involved with the Bid Specifications Committee, or director of such a corporate entity, may bid for any resulting contracts.

28. BID EVALUATION COMMITTEES

(1) A Bid Evaluation Committee must –

(a) Evaluate bids in accordance with –

(i) The specifications for a specific procurement; and

(ii) The points system set out in terms of paragraph 27(2)(f);

(b) Evaluate each bidder's ability to execute the contract;

(c) Check in respect of the recommended bidder whether municipal rates and taxes and municipal service charges are not in arrears; and

(d) Submit to the adjudication committee a report and recommendations regarding the award of the bid or any other related matter.

(2) A Bid Evaluation Committee must as far as possible be composed of

(a) Officials from departments requiring the goods or services; and

(b) At least one supply chain management practitioner of the Stellenbosch Municipality.

(3) The relevant user department's official shall carry out a preliminary evaluation of all valid bids received and shall submit a bid evaluation report to the Bid Evaluation Committee for consideration.

(4) Any evaluation of a bid shall consider the bids received and shall note for inclusion in the evaluation report, a bidder –

(a) Whose bid does not comply with the provisions of paragraph 38 of this Policy;

(b) Whose bid does not comply with the provisions of paragraph 13 of this Policy;

(c) Whose bid is not in compliance with the specification;

(d) Whose bid is not in compliance with the terms and conditions of the bid documentation;

(e) Who is not registered and verified on the Central Supplier Database within seven days of the closing time for bids. In this regard bid documentation shall state that the responsibility for registration and verification rests solely with the bidder;

(f) Who, in the case of construction works acquisitions, does not comply with the requirements of the Construction Industry Development Board Act regarding registration of contractors. Verification of compliance with this requirement shall be by means of the Central Supplier Database/ CIDB register of contractors;

(g) Whose tax status are non-compliant and cannot be verified with the South African Revenue Services (SARS) certifying that the taxes of the bidder are in order or that suitable arrangements have been made with SARS; and

(h) Who fails to comply with any applicable Bargaining Council agreement.

(5) Bids shall be evaluated according to the following as applicable –

(i) Bid price (corrected if applicable and brought to a comparative level where necessary);

(ii) The unit rates and prices;

(iii) The bidder's ability to fulfil its obligations in terms of the bid documents;

(iv) Any qualifications to the bid;

(v) The bid ranking obtained in respect of Preferential Procurement as required by Stellenbosch Municipality's Preferential Procurement Policy;

(vi) The financial standing of the bidder, including its ability to furnish the required institutional guarantee, where applicable; and

(vii) Any other criteria specified in the bid documents.

(6) The Bid Evaluation Committee shall check in respect of the recommended bidder whether municipal rates and taxes and municipal service charges are not in arrears.

(7) The evaluation of bids on an equitable basis may be considered during the evaluation process.

(8) Additional information or clarification of bids may be called for if required.

(9) Alternative bids may be considered, provided that a bid free of qualifications and strictly in accordance with the bid documents is also submitted. Stellenbosch Municipality shall not be bound to consider alternative bids. The alternative offer is to be submitted with the main offer together with a schedule that compares the specifications of the bid documents with the alternative offer.

(10) If a bidder requests in writing, after the closing of bids, that his/her bid be withdrawn, then such a request may be considered and reported in the bid evaluation report.

(11) If, after bids have been brought to a comparative level, two or more scores equal total adjudication points, regulation 11(1) of the Stellenbosch Preferential

Procurement Policy will apply.

(12) If two or more bids are equal in all respects after applying regulation 11(1), the

Bid Evaluation Committee shall draw lots to decide on the recommendation for award.

(13) All disclosures of conflict of interest shall be considered by the Bid Evaluation Committee and if the conflict of interest is of a material nature, this shall be reported to the Bid Adjudication Committee.

The relevant User Department in consultation with the SCM Unit may, before the bid is considered by the Bid Evaluation Committee, provide a reasonable opportunity to request information from a bidder. , provided that such opportunity will not unduly prejudice any of the other bidders. Bidders shall be afforded a maximum of five (5) working days. All information may be cross referenced to ensure compliance.

29. BID ADJUDICATION COMMITTEES

(1) A Bid Adjudication Committee must –

(a) Consider the report and recommendations of the Bid Evaluation Committee; and

(b) Either –

(i) Depending on its delegations, make a final award or a recommendation to the Accounting Officer to make the final award; or

(ii) Make another recommendation to the Accounting Officer how to proceed with the relevant procurement.

(2) A Bid Adjudication Committee must consist of at least four senior managers of the Stellenbosch Municipality, which must include –

(a) The Chief Financial Officer or, if the Chief Financial Officer is not available, another manager in the budget and treasury office reporting directly to the Chief Financial Officer and designated by the Chief

Financial Officer;

(b) At least one senior supply chain management practitioner who is an official of the Stellenbosch Municipality; and

(c) A technical expert in the relevant field who is an official, if such an expert exists.

(3) The Accounting Officer must appoint the chairperson of the committee. If the chairperson is absent from a meeting, the members of the committee who are present must elect one of them to preside at the meeting.

(4) Neither a member of a Bid Evaluation Committee, nor an advisor or person assisting the evaluation committee, may be a member of a Bid Adjudication Committee.

(a) If the Bid Adjudication Committee decides to award a bid other than the one recommended by the Bid Evaluation Committee, the Bid Adjudication

Committee must prior to awarding the bid–

(i) Check in respect of the preferred bidder whether that bidder's municipal rates and taxes and municipal service charges are not in arrears; and

(ii) Notify the Accounting Officer.

(b) The Accounting Officer may –

(i) After due consideration of the reasons for the deviation, ratify or reject the decision of the Bid Adjudication Committee referred to in paragraph (a); and

(ii) If the decision of the Bid Adjudication Committee is rejected, refer the decision of the adjudication committee back to that committee for reconsideration.

(6) The Accounting Officer may at any stage of a bidding process, refer any recommendation made by the evaluation committee or the adjudication committee back to that committee for reconsideration of the recommendation.

(7) The Accounting Officer must comply with section 114 of the Act within 10 working days

30. PROCUREMENT OF BANKING SERVICES

(1) A contract for banking services –

(a) Must be procured through competitive bids;

(b) Must be consistent with section 7 or 85 of the Act; and

(c) May not be for a period of more than five years at a time.

(2) The process for procuring a contract for banking services must commence at least nine months before the end of an existing contract.

(3) The closure date for the submission of bids may not be less than 60 days from the date on which the advertisement is placed in a newspaper in terms of paragraph 22(1). Bids must be restricted to banks registered in terms of the Banks Act, 1990 (Act No. 94 of 1990).

31. PROCUREMENT OF IT RELATED GOODS OR SERVICES

(1) The Accounting Officer may request the State Information Technology Agency (SITA) to assist with the acquisition of IT related goods or services through a competitive bidding process.

(2) Both parties must enter into a written agreement to regulate the services rendered by and the payments to be made to SITA.

(3) The Accounting Officer must notify SITA together with a motivation of the IT needs if –

(a) The transaction value of IT related goods or services required in any financial year will exceed R 50 million (VAT included); or

(b) The transaction value of a contract to be procured whether for one or more years exceeds R 50 million (VAT included).

(4) If SITA's comments on the submission and the Stellenbosch Municipality disagree with such comments, the comments and the reasons for rejecting or not following such comments must be submitted to the council, the National

Treasury, the relevant provincial treasury and the Auditor General.

32. PROCUREMENT OF GOODS AND SERVICES UNDER CONTRACTS SECURED BY OTHER ORGANS OF STATE

(1) The Accounting Officer may procure goods or services under a contract secured by another organ of state, but only if –

(a) The contract has been secured by that other organ of state by means of a competitive bidding process applicable to that organ of state;
(b) There is no reason to believe that such contract was not validly procured;
(c) There are demonstrable discounts or benefits to do so; and

(d) That other organ of state and the provider has consented to such procurement in writing.

(2) Subparagraphs (1)(c) and (d) do not apply if –

(a) A municipal entity procures goods or services through a contract secured by its parent municipality; or
(b) A municipality procures goods or services through a contract secured by a municipal entity of which it is the parent municipality.

(3) If paragraph (1) is complied with, Stellenbosch Municipality must request at least the following documents from the relevant organ of state and service provider as referred to under subparagraph (1)(d) –
(a) A written declaration confirming –

(i) That the organ of state followed a competitive bidding process applicable to it;
(ii) That the organ of state has no reason to believe that the contract was not validly procured by itself;

(iii) That the organ of state evaluated the bid in terms of price and

BBBEE and if applicable, in terms of functionality or quality, and concluded that the bid(s) that were accepted were in all aspects the best compliant and respective bid(s); and

(iv) That the organ of state gives formal written permission to

Stellenbosch Municipality to procure goods and / or services from the approved bid(s) as accepted by the organ of state;

(b) Agenda and minutes of the organ of state's Bid Evaluation Committee at which the specific bid was evaluated;

(c) Agenda and minutes of the organ of state's Bid Adjudication Committee at which the bid was awarded or the approval of the
Accounting Officer of that organ of state who approved the bid;

(d) A copy of the successful bidder(s) bid submissions; and

(e) Written consent from the service provider.

(4) If Stellenbosch Municipality should enter into a contract secured by other organs of state, it shall enter into a contract with the successful bidder(s) on the same terms and conditions as accepted by the relevant organ of state.

(5) Contracts entered into by Stellenbosch Municipality under paragraph (4) shall not be deemed to be a deviation from the official procurement processes.

(6) The Accounting Officer shall report to Council on a monthly basis all contracts entered into in terms of paragraph (4) above.

33. PROCUREMENT OF GOODS NECESSITATING SPECIAL SAFETY ARRANGEMENTS

(1) The acquisition and storage of goods in bulk (other than water), which necessitate special safety arrangements, including gasses and fuel, should be avoided wherever possible.

(2) Where the storage of goods in bulk is justified, such justification must be based on sound reasons, including the total cost of ownership, cost advantages and environmental impact and must be approved by the Accounting Officer.

34. PROUDLY SA CAMPAIGN

(1) Stellenbosch Municipality supports the Proudly SA Campaign to the extent that, all things being equal, preference is given to procuring local goods and services from –

(a) Firstly: Suppliers and businesses within the municipality or district;

(b) Secondly: Suppliers and businesses within the relevant province; and

(c) Thirdly: Suppliers and businesses within the Republic.

35. APPOINTMENT OF CONSULTANTS

(1) The Accounting Officer may procure consulting services provided that any Treasury guidelines in respect of consulting services, Construction Industry Development Board guidelines and Council's Cost-Containment Policy in respect of services related to the built environment and construction works are taken into account when such procurements are made.

(2) Consultancy services must be procured through competitive bids if –

(a) The value of the contract exceeds R 300,000 (VAT included); or

(b) The duration period of the contract exceeds one year.

(3) In addition to any requirements prescribed by this policy for competitive bids, bidders must furnish particulars of –

(a) All consultancy services provided to an organ of state in the last five years; and

(b) Any similar consultancy services provided to an organ of state in the last five years.

(4) The Accounting Officer must ensure that copyright in any document produced, and the patent rights or ownership in any plant, machinery, thing, system or process designed or devised, by a consultant in the course of the consultancy service is vested in the Stellenbosch Municipality.

(5) Where the estimated value of fees is less than R 300,000 and the duration of the appointment is less than one year, any National Treasury and, where applicable, Construction Industry Development Board guidelines in respect of consulting services are taken into account.

36. DEVIATION FROM AND RATIFICATION OF MINOR BREACHES OF PROCUREMENT PROCESSES

(1) The Accounting Officer may –

(a) Dispense with the official procurement processes established by this Policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only –

(i) In an emergency (as per definition);

(ii) If such goods or services are produced or available from a single source or sole provider only (as per definition);

(iii) For the acquisition of special works of art or historical objects where specifications are difficult to compile;

(iv) Acquisition of animals for zoos and/or nature and game reserves; or

(v) In any other exceptional case where it is impractical or impossible to follow the official procurement processes; and

(b) Ratify any minor breaches of the procurement processes by an official or committee acting in terms of delegated powers or duties, which are purely of a technical nature.

(2) The Accounting Officer must record the reasons for any deviations in terms of subparagraphs (1)(a) and (b) of this policy and report them to the next meeting of the council and include as a note to the annual financial statements.

(3) Subparagraph (2) does not apply to the procurement of goods and services contemplated in paragraph 11(2) of this policy.

37. UNSOLICITED BIDS

(1) In accordance with section 113 of the Act there is no obligation to consider unsolicited bids received outside a normal bidding process.

(2) The Accounting Officer may decide in terms of section 113(2) of the Act to consider an unsolicited bid, only if –

(a) The product or service offered in terms of the bid is a demonstrably or proven unique innovative concept;

(b) The product or service will be exceptionally beneficial to, or have exceptional cost advantages;

(c) The person who made the bid is the sole provider of the product or service; and

(d) The reasons for not going through the normal bidding processes are found to be sound by the Accounting Officer.

(3) If the Accounting Officer decides to consider an unsolicited bid that complies with subparagraph (2) of this policy, the decision must be made public in accordance with section 21A of the Municipal Systems Act, together with –

(a) Reasons as to why the bid should not be open to other competitors;

(b) An explanation of the potential benefits if the unsolicited bid were accepted; and

(c) An invitation to the public or other potential suppliers to submit their comments within 30 days of the notice.

(4) The Accounting Officer must submit all written comments received pursuant to subparagraph (3), including any responses from the unsolicited bidder, to the National Treasury and the relevant provincial treasury for comment.

(5) The adjudication committee must consider the unsolicited bid and may award the bid or make a recommendation to the Accounting Officer, depending on its delegations.

(6) A meeting of the adjudication committee to consider an unsolicited bid must be open to the public.

(7) When considering the matter, the adjudication committee must take into account –

(a) Any comments submitted by the public; and

(b) Any written comments and recommendations of the National Treasury or the relevant provincial treasury.

(8) If any recommendations of the National Treasury or provincial treasury are rejected or not followed, the Accounting Officer must submit to the Auditor General, the relevant provincial treasury and the National Treasury the reasons for rejecting or not following those recommendations.

(9) Such submission must be made within seven days after the decision on the award of the unsolicited bid is taken, but no contract committing the

Stellenbosch Municipality to the bid may be entered into or signed within 30 days of the submission.

38. COMBATING OF ABUSE OF SUPPLY CHAIN MANAGEMENT SYSTEM

(1) The Accounting Officer must –

(a) Take all reasonable steps to prevent abuse of the supply chain management system;

(b) Investigate any allegations against an official or other role player of fraud, corruption, favouritism, unfair or irregular practices or failure to comply with this Policy, and when justified –

(i) Take appropriate steps against such official or other role player; or

(ii) Report any alleged criminal conduct to the South African Police Service;

(c) Check the National Treasury's database prior to awarding any contract to ensure that no recommended bidder, or any of its directors, is listed as a person prohibited from doing business with the public sector;

(d) Reject any bid from a bidder –

(i) If any municipal rates and taxes or municipal service charges owed by that bidder or any of its directors to the Stellenbosch Municipality or to any other municipality or municipal entity, are in arrears for more than three months; or

(ii) Who during the last five years has failed to perform satisfactorily on a previous contract with the Stellenbosch Municipality or any other organ of state after written notice was given to that bidder that performance was unsatisfactory;

(e) Reject a recommendation for the award of a contract if the recommended bidder or any of its directors, or trust or its trustees has committed a corrupt or fraudulent act in competing for the particular contract;

(f) Cancel a contract awarded to a person if –

(i) The person committed any corrupt or fraudulent act during the bidding process or the execution of the contract; or

(ii) An official or other role player committed any corrupt or fraudulent act during the bidding process or the execution of the contract that benefited that person; and

(g) Reject the bid of any bidder if that bidder or any of its directors –

(i) Has abused the supply chain management system of the Stellenbosch Municipality or has committed any improper conduct in relation to such system;

(ii) Has been convicted for fraud or corruption during the past five years;

(iii) Has wilfully neglected, reneged on or failed to comply with any government, municipal or other public sector contract during the past five years; or

(iv) Has been listed in the Register for Tender Defaulters in terms of section 29 of the Prevention and Combating of Corrupt Activities Act (No 12 of 2004).

(2) The Accounting Officer must inform the National Treasury and relevant provincial treasury in writing of any actions taken in terms of subparagraphs (1)(b)(ii), (e) or (f) of this Policy.

PART 3: LOGISTICS, DISPOSAL, RISK AND PERFORMANCE MANAGEMENT

39. LOGISTICS MANAGEMENT

(1) The Accounting Officer must establish and implement an effective system of logistics management, which must include –

(a) The monitoring of spending patterns on types or classes of goods and services incorporating, where practical, the coding of items to ensure that each item has a unique number;

(b) The setting of inventory levels that includes minimum and maximum levels and lead times wherever goods are placed in stock;

(c) The placing of manual or electronic orders for all acquisitions other than those from petty cash;

(d) Before payment is approved, certification by the responsible officer that the goods and services are received or rendered on time and is in accordance with the order, the general conditions of contract and specifications where applicable and that the price charged is as quoted in terms of a contract;

(e) Appropriate standards of internal control and warehouse management to ensure that goods placed in stores are secure and only used for the purpose for which they were purchased;

(f) Regular checking to ensure that all assets including official vehicles are properly managed, appropriately maintained and only used for official purposes; and

(g) Monitoring and review of the supply vendor performance to ensure compliance with specifications and contract conditions for particular goods or services.

40. DISPOSAL MANAGEMENT

(1) A supply chain management policy must provide for an effective system of disposal management for the disposal or letting of assets, including unserviceable, redundant or obsolete assets, subject to sections 14 and 90 of the Act

(2) A supply chain management policy must specify the ways in which assets may be disposed of, including –

(a) Transferring the asset to another organ of state in terms of a provision of the Act enabling the transfer of assets;

(b) Transferring the asset to another organ of state at market related value or, when appropriate, free of charge;

(c) Selling the asset; and

(d) Destroying the asset.

(3) The Accounting Officer must ensure that –

(a) Immovable property is sold only at market related prices except when the public interest or the plight of the poor demands otherwise;

(b) Movable assets are sold either by way of written price quotations, a competitive bidding process, auction or at market related prices, whichever is the most advantageous, except when the public interest or the plight of the poor demands otherwise;

(c) Firearms are not sold or donated to any person or institution within or outside the Republic unless approved by the National Conventional Arms Control Committee;

(d) Immovable property is let at market related rates except when the public interest or the plight of the poor demands otherwise;

(e) All fees, charges, rates, tariffs, scales of fees or other charges relating to the letting of immovable property are annually reviewed;

(f) Where assets are traded in for other assets, the highest possible trade-in price is negotiated; and

(g) In the case of the free disposal of computer equipment, the provincial department of education is first approached to indicate within 30 days whether any of the local schools are interested in the equipment.

(4) All matters relating to the alienation of movable and immovable assets shall be dealt with in terms of Council's Asset Transfer Policy and the Asset Transfer Regulations, 2008 and Council's adopted Immovable Assets Policy.

(5) Notwithstanding the provisions of paragraph 3 hereof, the following statutory powers of Stellenbosch Council in respect of the alienation of immovable property, are reserved to be exercised by Council –

(a) To decide on reasonable grounds that an asset is not needed to provide the minimum level of basic municipal services; and

(b) To considered the fair market value of the asset and the economic and community value to be received in exchange for the asset, and

(6) Notwithstanding sub-paragraph (3)(b) & (g) above, the Accounting Officer must determine the most advantageous way for the disposal or letting of movable capital assets, i.e. written price quotations, competitive bidding, or auction, except when public interest or the plight of the poor demands otherwise.

(7) The Accounting Officer is hereby authorized to dispose of movable capital assets:

(8) (a) Up to a value of R 2 000 000.00
(b) Up to a value of R1 000 000.00 (CFO and BAC Members)

41. RISK MANAGEMENT

(1) The criteria for an effective risk management strategy within supply chain management system, should include the identification, consideration and avoidance of potential risks.

(2) Risk management should include –

(a) The identification of risks on a case-by-case basis;

(b) The allocation of risks to the party best suited to manage such risks;

(c) Acceptance of the cost of the risk where the cost of transferring the risk is greater than that of retaining it;

(d) The management of risks in a pro-active manner and the provision of adequate cover for residual risks; and

(e) The assignment of relative risks to the contracting parties through clear and unambiguous contract documentation.

42. PERFORMANCE MANAGEMENT

(1) The Accounting Officer must establish and implement an internal monitoring system in order to determine, on the basis of a retrospective analysis, whether the authorised supply chain management processes were followed and whether the objectives of this Policy were achieved. The retrospective analysis will link to the regulatory reports and submissions on the implementation of the supply chain management policy to the delegated authorities as prescribed in terms of supply chain management regulations and the delegation system of council, as amended from time to time.

PART 4: OTHER MATTERS

43. PROHIBITION ON AWARDS TO PERSONS WHOSE TAX MATTERS ARE NOT IN ORDER

(1) No award above R 30,000 (including VAT) may be made in terms of this Policy to a person whose tax matters have not been declared by the South African Revenue Service to be in order.

(2) Before making an award to a person the Accounting Officer must first check with SARS whether that person's tax matters are in order.

(3) If SARS does not respond within 7 days such person's tax matters may for purposes of subparagraph (1) be presumed to be in order.

(4) Where the recommended bidder is not tax compliant, the bidder should be notified of the non-compliant status and ensure that their tax matters are in order within 7 working days from notification before the award is finalized.. The proof of tax compliance submitted by the bidder must be verified by the Municipality. The Municipality will reject a bid submitted by the bidder if such bidder fails to provide proof of tax compliance within the timeframe as set out in this sub-paragraph. (MFMA Circular 90)

44. PROHIBITION ON AWARDS TO PERSONS IN THE SERVICE OF THE STATE

(1) Irrespective of the procurement process followed, no award may be made to a person in terms of this Policy –

(a) Who is in the service of the state;

(b) If that person is not a natural person, of which any director, manager, principal shareholder or stakeholder is a person in the service of the state; or

(c) A person who is an advisor or consultant contracted with the Stellenbosch Municipality.

45. AWARDS TO CLOSE FAMILY MEMBERS OF PERSONS IN THE SERVICE OF THE STATE

(1) The Accounting Officer must ensure that the notes to the annual financial statements disclose particulars of any award of more than R 2,000 to a person who is a spouse, child or parent of a person in the service of the state, or has been in the service of the state in the previous twelve months, including –

(a) The name of that person;

(b) The capacity in which that person is in the service of the state; and

(c) The amount of the award.

46. ETHICAL STANDARDS

(1) A code of ethical standards as set out in [subparagraph (2) / the "National Treasury's code of conduct for supply chain management practitioners and other role players involved in supply chain management, which also include all other municipal officials not involved in supply chain management system"] is hereby established for municipal officials and other role players in the supply chain management system of the Stellenbosch Municipality in order to promote-

(a) Mutual trust and respect; and

(b) An environment where business can be conducted with integrity and in a fair and reasonable manner.

(2) A municipal official or other role player involved in the implementation of this Policy–

(a) Must treat all providers and potential providers equitably;

(b) May not use his or her position for private gain or to improperly benefit another person;

(c) May not accept any reward, gift, favour, hospitality or other benefit directly or indirectly, including to any close family member, partner or associate of that person, of a value more than R 350;

(d) Notwithstanding subparagraph (2)(c), must declare to the Accounting Officer details of any reward, gift, favour, hospitality or other benefit promised, offered or granted to that person or to any close family member, partner or associate of that person;

(e) Must declare to the Accounting Officer details of any private or business interest which that person, or any close family member, partner or associate, may have in any proposed procurement or disposal process of, or in any award of a contract by, the Stellenbosch Municipality;

(f) Must immediately withdraw from participating in any manner whatsoever in a procurement or disposal process or in the award of a contract in which that person, or any close family member, partner or associate, has any private or business interest;

(g) Must be scrupulous in his or her use of property belonging to Stellenbosch Municipality;

(h) Must assist the Accounting Officer in combating fraud, corruption, favouritism and unfair and irregular practices in the supply chain management system; and

(i) Must report to the Accounting Officer any alleged irregular conduct in the supply chain management system which that person may become aware of, including –

(i) Any alleged fraud, corruption, favouritism or unfair conduct;

(ii) Any alleged contravention of paragraph 47(1) of this Policy; or

(iii) Any alleged breach of this code of ethical standards.

(3) Declarations in terms of subparagraphs (2)(d) and (e) –

(a) Must be recorded in a register, which the Accounting Officer must keep for this purpose; and

(b) By the Accounting Officer must be made to the Executive Mayor of the municipality who must ensure that such declarations are recorded in the register.

(4) The National Treasury's code of conduct and Schedule 2 of the Systems Act must be adhered to by supply chain management practitioners and other role players involved in supply chain management.

(5) A breach of the code of ethics must be dealt with as follows –

(a) In the case of an employee, in terms of the disciplinary procedures of the Stellenbosch Municipality envisaged in section 67(1)(h) of the Municipal Systems Act;

(b) In the case a role player who is not an employee, through other appropriate means in recognition of the severity of the breach;

(c) In all cases, financial misconduct must be dealt with in terms of chapter 15 of the Act; and

(d) All cases of non-compliance to this Policy should be reported to the Accounting Officer**.**

47. INDUCEMENTS, REWARDS, GIFTS AND FAVOURS TO MUNICIPALITIES, OFFICIALS AND OTHER ROLE PLAYERS

(1) No person who is a provider or prospective provider of goods or services, or a recipient or prospective recipient of goods disposed or to be disposed of may either directly or through a representative or intermediary promise, offer or grant –

(a) Any inducement or reward to the Stellenbosch Municipality for or in connection with the award of a contract; or

(b) Any reward, gift, favour or hospitality to –

(i) Any official; or

(ii) Any other role player involved in the implementation of this Policy.

(2) The Accounting Officer must promptly report any alleged contravention of subparagraph (1) to the National Treasury for considering whether the offending person, and any representative or intermediary through which such person is alleged to have acted, should be listed in the National Treasury's database of persons prohibited from doing business with the public sector.

(3) Subparagraph (1) does not apply to gifts less than R 350 in value.

48. SPONSORSHIPS

(1) The Accounting Officer must promptly disclose to the National Treasury and the relevant provincial treasury any sponsorship promised, offered or granted, whether directly or through a representative or intermediary, by any person who is –

(a) A provider or prospective provider of goods or services; or

(b) A recipient or prospective recipient of goods disposed or to be disposed.

49. OBJECTIONS AND COMPLAINTS

(1) Persons aggrieved by decisions or actions taken in the implementation of this supply chain management system, may lodge within 14 days of the decision or action, a written objection or complaint against the decision or action.

50. RESOLUTION OF DISPUTES, OBJECTIONS, COMPLAINTS AND QUERIES

(1) The Accounting Officer may, if deem so, appoint an independent and impartial person, not directly involved in the supply chain management processes –

(a) To assist in the resolution of disputes between the Stellenbosch

Municipality and other persons regarding –

(i) Any decisions or actions taken in the implementation of the supply chain management system; or

(ii) Any matter arising from a contract awarded in the course of the supply chain management system; or

(b) To deal with objections, complaints or queries regarding any such decisions or actions or any matters arising from such contract.

(2) The Accounting Officer, or another official designated by the Accounting

Officer, is responsible for assisting the appointed person to perform his or her functions effectively.

(3) The person appointed should, if appointed –

(a) Strive to resolve promptly all disputes, objections, complaints or queries received; and

(b) Submit monthly reports to the Accounting Officer on all disputes, objections, complaints or queries received, attended to or resolved.

(4) A dispute, objection, complaint or query may be referred to the relevant provincial treasury if –

(a) The dispute, objection, complaint or query is not resolved within 60 days; or

(b) No response is forthcoming within 60 days.

(5) If the provincial treasury does not or cannot resolve the matter, the dispute, objection, complaint or query may be referred to the National Treasury for resolution.

(6) This paragraph must not be read as affecting a person's rights to approach a court at any time.

51. CONTRACTS PROVIDING FOR COMPENSATION BASED ON TURNOVER

(1) If a service provider acts on behalf of a Stellenbosch Municipality to provide any service or act as a collector of fees, service charges or taxes and the compensation payable to the service provider is fixed as an agreed percentage of turnover for the service or the amount collected, the contract between the service provider and the Stellenbosch Municipality must stipulate

(a) A cap on the compensation payable to the service provider; and

(b) That such compensation must be performance based.

52 CONTRACTS HAVING BUDGETARY IMPLICATIONS BEYOND THREE FINANCIAL YEARS

(1) Stellenbosch Municipality may not enter into any contract that will impose financial obligations beyond the three years covered in the annual budget for that financial year, unless the requirements of Section 33 of the Act have been fully complied with.

53. INCREASE / EXTENSION IN APPROVED CONTRACT SUM / PERIOD

(1) Any increase and / or extension in the approved contract sum that may become necessary as a result of exceptional circumstances during the contract period must be approved by the appropriate bid committees prior to implementation.

(2) Contracts may be expanded or varied by not more than 20% of the original contract value for construction related goods, services and/or infrastructure projects and 15% for all other goods and/or services.

(3) Any expansion or variation in excess of these thresholds as stated under subparagraph (2) must be dealt with in terms of the provisions of section 116(3) of the Act which will be regarded as an amendment of a contract and must be approved by the appropriate bid committees prior to implementation.

(4) Where community participation has been a part of the project, the community must be advised of the proposed increase and be invited to provide written comment within a minimum period of seven (7) days.

54. RIGHT OF APPEAL

(1) In terms of Section 62 of the Municipal Systems Act (Act 32 of 2000 as amended), a person whose rights are affected by a decision taken by the Municipality, in terms of a delegated authority, in the implementation of its supply chain management system, may appeal against that decision by giving written notice of the appeal and reasons to the Municipal Manager within 21 days of the date of the notification of the decision.

(2) Notification of the decision in terms of sub-paragraph 55(1) of this policy must state that any appeal must be submitted in writing to the Municipal Manager and must at least contain the following information:

(a) The reasons and / or grounds for the appeal;

(b) The way in which the appellants rights have been affected; and

(c) The remedy sought by the appellant.

(3) No award, where a competitive bidding process was followed, shall be formally implemented until a ruling has been made on any appeal/s received. The Municipal Manager may however grant approval for the implementation of bid awards prior to the conclusion of the appeal process in respect of bids which in his / her opinion are deemed as urgent.

(4) The Appeal Authority will provide the service provider with copies of the Bid Committee minutes applicable to the specific tender on request within the 21 days period, of the service provider to enable him/her to motivate his/her appeal. Should the service provider request other documentation a PAIA application should be submitted.

(5) The appeal authority must consider the appeal and confirm, vary or revoke the decision, but no such variation or revocation of a decision may detract from any rights that may have accrued as a result of the decision.

55. NOTIFICATION OF BID DECISIONS

(1) The successful and unsuccessful bidders shall be notified in writing by the Supply Chain Management once a bid has been accepted.

(2) The bidders shall, in addition, be advised of the 21day appeal period in terms of section 62 of the Municipal Systems Act and be notified that no rights will accrue to him / her until the bid is formally accepted in writing.

(3) Once the 21day appeal period has lapsed and a decision has been made by the appeal authority, the appellant and the service provider who the tender was initially awarded will be notified in writing of the outcome thereof by the Supply Chain Management.

(4) Every notification of decision shall be sent via electronic mail and ordinary mail to the address chosen by the bidder, with a copy of proof of transmission kept for record purposes, or shall be delivered by hand, in which case acknowledgement of receipt must be signed and dated on a copy of such notification to be kept for record purposes.

56. UNSUCCESSFUL BIDDER DEBRIEFING

(1) The Municipality will offer an unsuccessful bidder debriefing service to unsuccessful bidders upon request.

(2) During the debriefing unsuccessful bidders will be informed of how their proposal scored against required criteria and obtain comments from the evaluation team on their bid.

(3) The debriefing should be a positive and constructive experience that explains how bidders can improve future submissions.

(4) The debriefing is an opportunity for unsuccessful bidders to –

(a) Learn more about the procurement and evaluation process in an informal setting;

(b) Find out how their proposal scored against the required criteria;

(c) Hear the overall comments from the evaluation team on their bid; and

(d) Gather information on how future submissions may be improved.

(5) The debriefing is not part of the Supply Chain complaint or appeal process in terms of paragraph 49 or 55 of this Policy.

(6) The debriefing is not a legal proceeding and no legal representation is permitted at the debriefing session.

(7) At the debriefing session the unsuccessful bid is not compared to other bids, nor will information be provided to the unsuccessful bidder about other bids.

(8) In scheduling a bidder's debriefings session upon the request of the unsuccessful bidder, the municipality must –

(a) Confirm the date and time of the debriefing session in writing;

(b) Conduct separate debriefings with each unsuccessful bidder;

(c) Ensure that proper minutes are kept of each debriefing session; and

(d) Retain all correspondence and documentation relevant to the debriefing session as part of the procurement documentation.

(9) In conducting bidders' debriefings, the municipality may –

(a) Provide a general overview of the evaluation process set out in the bid documents;

(b) Discuss the strengths and weaknesses of the bidder's submission in relation to the specific evaluation criteria and the bidders evaluated score;

(c) Provide suggestions on how the supplier may improve future submissions; and

(d) Address specific questions and issues raised by the supplier in relation to their submission.

57. THE SUSPENSION OF SERVICE PROVIDERS FOR POOR PERFORMANCE AND OTHER BREACHES

(1) Any failure to fulfil the deliverables in line with the contract or service levels constitutes a material breach or poor performance which will result in the termination of the contract and/or sanctions will be imposed in the form of suspension from the database.

(2) Such sanctions will have variation in the periods of suspension based on the gravity of the breach.

(3) The municipality must consider imposing following sanctions, subject to sub-clause (2) above:

a) 6 months for non-declarations of relative/spouse within the municipality;

b) 12 months for misleading information provided to the municipality; and

c) 24 months for certain or above a certain threshold value based.

d) All the above will be applicable based on the gravity of the poor performance and will be analysed on a case by case basis co-ordinated by the Contract Management Section.

58. CONDONATION OF POLICY CONTRAVENTIONS

(1) Council may condone a contravention in terms of this Policy, provided that such contravention is also not a contravention of the Act or the Municipal Supply Chain Management Regulations, 2005

(2) Any expenditure relating to such condonation by Council in terms of this Policy, will not constitute irregular expenditure as contemplated under section 1 of the Act.

(3) Contraventions of the Act relating to supply chain management or the Municipal Supply Chain Management Regulations, 2005 must be dealt with in terms of section 32 and section 170 of the Act.

59. GENERAL

Depending on the ability of Stellenbosch Municipality to implement the content of the Framework for Infrastructure Delivery and Procurement Management, only those parts that are practically implementable will be applied. The proper assessments will be done accordingly.

60 CANCELLATION OF TENDERS

The municipality may, prior to the award of a tender, cancel the tender if:

1) Due to changed circumstances, there is no longer a need for the goods or services requested; or

2) Funds are no longer available to cover the total envisaged expenditure; or

3) No acceptable tenders are received. [If all bids received are rejected, the municipality must review the reasons justifying the rejection and consider making revisions to the specific conditions of contract, design and specifications, scope of the contract, or a combination of these, before inviting new bids]; or

4) Due to material irregularities in the tender process. If there are material irregularities that are committed during the tender process such that it renders the entire process unfair, the municipality may cancel the tender process and start afresh.

61 NEGOTIATING A FAIR MARKET RELATED PRICE

1) Tender documents must include a condition stating clearly that the award of the tender may be subject to price negotiation with the preferred tenderers.

2) The Bid Evaluation Committee may indicate in its report to the Bid Adjudication Committee that based on the evaluation the prices offered are above market related prices after factoring the premium to be paid in terms of the 80/20 or 90/10 preference point system and the findings of an objective market analysis conducted.

3) When the Bid Adjudication Committee considers the Evaluation report it must express itself on whether it agrees or disagrees with the Bid Evaluation Committee; if it disagrees, the decision must be recorded and reasons provided as part of the Bid Adjudication Committee report.

4) Where the Bid Adjudication Committee agrees with the BEC or on its own assessment is of the view that the tenderer is charging prices higher than the fair market price, the Bid Adjudication Committee may request from the AO/AA or delegated authority to subject the tender to price negotiations with the three preferred tenderers scoring the highest points (from first highest to third highest) before award is made.

5) Upon approval to negotiate, the AO/AA or delegated authority must appoint a cross functional negotiation team, with one member appointed to be team leader.

6) The negotiating team leader must ensure that all members of the negotiating team are clear on the negotiation strategy and desired outcomes.

7) Negotiations must be fair and objective and may not be used to unfairly prejudice the highest scoring / preferred tenderer or any other tenderer.

8) Members of the negotiating team must behave ethically at all material times during and after negotiations, may not divulge any information related to negotiations to third parties without prior consent from the accounting officer/ authority.

9) All negotiations must be officially closed with a decision communicated and agreed between parties before moving to negotiate with the next preferred tenderer.

10) Negotiating;
    (a) May not allow any preferred tenderer a second or unfair opportunity
    (b) Is not to the detriment of any other tenderer
    (c) Does not lead to higher price than the bid as submitted.

62 SHORT TITLE

(1) This policy is called the Stellenbosch Municipality Supply Chain Management Policy.

APPENDIX 21

STELLENBOSCH MUNICIPALITY

TRAVEL AND SUBSISTENCY POLICY

2025/2026

STELLENBOSCH MUNICIPALITY

TRAVEL AND SUBSISTENCE POLICY

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1. OBJECTIVE

It is essential that representatives of this municipality travel from time-to-time in order to establish and maintain links and relationships with other municipalities, government bodies, and other parties, institutions and organizations operating in the sphere of local government. It should also be read together with paragraph 2 of MFMA Circular 82 of 30 March 2016 as well as the Cost Containment Regulations as far as it is applicable to travel and subsistence issues.

This policy sets out the basis for the payment of a subsistence travel and travel allowance , hourly rate when applicable and for the purpose of such official traveling.

2. REFERENCE

This Policy must be read in conjunction with any of the Municipality's approved related policies, practices and standard operating procedures addressing specific issues essential for a full understanding of this Policy and which are not dealt with adequately herein.

In the event of any conflict between a provision of this policy and the Cost Containment Policy, the latter policy shall apply.

3. TRAVEL

3.1 *Responsibilities of Representatives who travel on Business of the Municipality*

a) Every representative who travels on the business of the municipality must comply with this policy in letter and in spirit.
b) The contents of this policy will not be regarded as conditions of employment but as are-imbursement for travelling and subsistence expenditure incurred or deemed to be incurred for the attendance of events for official purposes.

c) Representatives who travel on the business of the municipality must take note that their actions, conduct and statements must be in the best interest of the municipality, and they must comply with any specific mandates they have been given.

d) Any claim must be submitted on the official claim form with the necessary vouchers where specific expenses are claimed
e) All efforts should be made to minimize the costs for the Municipality i.e. by travelling together in one vehicle, minimizing overnight stay where possible, etc.

3.2 Air Travel

a) **The Accounting Officer in respect of all officials or political office bearers and the Executive Mayor in respect of the Accounting Officer only approve the purchase of economy class tickets for air travel.**

b) All flights by representatives of the municipality shall be in economy class, unless another class of travel is specifically authorized by-

(i) the executive committee, with regard to Holders of Public Office and the Municipal Manager, or

(ii) The Municipal Manager, with regard to officials and applicants for interviews

2.3 International Travel

a) International travel for any official or political office bearer can only be approved by the municipal council in a meeting open to the public with a supporting vote of the majority of the members of the municipal council present.

b) The report to council for approval of international travel must include:

(i) A motivation why the international travel is seen as critical and fully setting out the anticipated benefit that the municipality will derive from attending the event, meeting or function;

(ii) If international travel to the destination or event was previously undertaken, state what benefits if any derived from the previous attendance;

(iii) The full cost of the international travel including travel allowances and visas if applicable to be paid; and

(iv) The proposed officials and political office bearers, not exceeding three, to travel and why they have been identified.

c) The following events will not be considered critical to justify international travel whether the full cost of the travel is paid by another institution or not:

(i) Attendance of international sporting events;

(ii) Attendance of international social events;

(iii) Attendance of international party-political events;

(iv) The opening of another country's parliament or any other country's government's celebration events.

d) The accounting officer or delegated official must ensure that requirements for international travel by officials or political office bearers are not inserted into bid documents, whether it is for inspection of products at source of construction/assembly or for any other reason.

2.4 Car Rental, Travel Costs and rates

a) Only "A" or "B" category vehicles may be rented, unless it is more cost-effective to hire any other category (for example, when the number of representatives involved could justify the hire of a micro-bus).

b) Car rental must be approved as part of the travel package before the trip is embarked on. A representative who rents a vehicle whilst traveling on the business of the municipality without having received prior authorization will only be reimbursed for the cost of the vehicle rental if proof of expenditure can be produced and the representative can demonstrate that vehicle rental was reasonably but unexpectedly necessitated by the circumstances.

f) Parking and toll fee – actual cost will be reimbursed via Petty Cash after the submission of proof of expenditure.

g) If a representative must utilize his or her personal motor vehicle, he or she will be reimbursed at the tariffs listed below. The distance to which the reimbursement applies must be the shortest distance via tarred road between the municipality's offices and the location where the official business is to be transacted.

- Councilors:

  Will be reimbursed in terms of the Private Column of Department Transport monthly circulars pertaining to Tariffs for the Use of Motor Transport to a maximum of R4.18 per kilometer.

- Officials with vehicle/car allowance:

  Will be reimbursed at a flat rate of R4.18 per kilometer where motor vehicles are used and R2.00 per kilometer where motorcycles are used. Where it is possible to fly to a destination, but the official prefers to drive with his own vehicle, the lower

value between kilometer claim and a flight ticket will be used as basis for reimbursement.

- Officials who are in receipt of an Essential User Transportation Allowance:
  Will be reimbursed according to the official Cost Tables contained in the "Essential User Scheme: Transport Allowance" circulars of the South African Local Government Bargaining Council – Western Cape Division applicable.

- Officials without a car allowance and Members of a Committee: established in terms of applicable legislation, as per the Rate per kilometer fixed by the Minister of Finance under section 8(1) (b) (ii) and (iii) of the Income Tax Act, 1962. If the total number of kilometers for which such reimbursement is received exceeds 8 000 in any tax year, reimbursement for the excess kilometers over 8 000 must be taxed for PAYE purposes. If the cost of any one trip exceeds that of an air ticket, the lesser amount will be paid.

The number of employees travelling to conferences or meetings on official duty for the same matter is limited to three (3) employees, unless otherwise approved in advance by the relevant Director, or Accounting Officer in the case of Directors travelling.

h) Similar to the above, the number of employees travelling by air to other centers to attend an official engagement on the same matter is also limited to three (3) employees, unless otherwise approved in advance by the relevant Director or Accounting Officer in the case of Directors travelling.

i) For the purpose of this policy, domestic travel shall mean travel within South Africa, and international travel shall mean travel to any country other than South Africa.

j) The Accounting Officer will when appropriate determine an hourly rate for the different committees serving Council.

k) Notwithstanding the above provisions, all employees must make use of shuttle services if the cost of such services is below the cost of hiring a vehicle.

4. SUBSISTENCE

4.1 Subsistence Allowance

a) A representative may claim a daily subsistence allowance as provided in this policy with the understanding that all authorized personal expenses are covered by the subsistence

allowance. No further expenses, with the exception of certain business expenses (see below), may be claimed.

b) In line with SARS guidelines on Subsistence Allowances and Advances, A daily subsistence allowance will only be applicable where-

(i) The representative is obliged to spend at least one night away from his or her usual place of residence on business; R548 per day, or

(ii) The representative will be on official business for a period exceeding 12 consecutive hours per day, without having to spend a night away from his or her usual place of residence; R169 per day.

c) A representative of the municipality must claim his or her subsistence allowance, as provided in this policy before embarking on any official trip, with the exception where such claim reaches the creditors section at least three days before the trip; in which case such claim must be submitted after the event. Such a claim must be accompanied by details of the conference or workshop or emailed/faxed invitation.

d) No subsistence allowance will be paid, and no representative will be entitled to a subsistence allowance, if the trip or travel is not related to the official business of the municipality. All travel on business of the municipality must be approved as such before a representative is entitled to a subsistence allowance.

e) For the purpose of a subsistence allowance, a representative shall mean-

(i) mayor or executive mayor, as the case may be
(ii) deputy-mayor
(iii) speaker
(iv) members of the executive committee or mayoral committee, as the case may be
(v) other councilors specifically authorized to represent the municipality on a particular occasion
(vi) municipal manager
(vii) directors
(viii) any other official/representative specifically authorized to represent the municipality on a particular occasion
(ix) any official or councilor who is a member of a recognized professional institution and is granted permission to attend meetings and conferences of such institution.

f) The subsistence allowance of international travel will be the lesser of:

(i) an amount equivalent to the rates as determined by SARS, at the beginning of 1 July every year.

Or

(ii) US$190 per day where the exchange rate of ZAR is more than 5:1 in relation to the currency of the destination country; and

(iii) US$100 per day where the exchange rate of ZAR is less than, or equal to 5:1 in relation to the currency of the destination country;

5. ACCOMMODATION

5.1 Accommodation Costs

a) Overnight accommodation may only be booked where the return trip exceeds 500 kilometers.

b) Notwithstanding the provision in paragraph 4.1(a) overnight accommodation where the return trip is 500 kilometers or less, may be booked where in the view of the Accounting Officer or delegated official the limitation may be impractical and any of the following instances are present:

(i) The road or any other conditions could jeopardize the safety, health and security of officials or political office bearers;

(ii) The trips are to be undertaken over a number of consecutive days provided that a return trip is in excess of 200 kilometers;

(iii) The starting time of the meeting or event would require the official or councilor to leave his/her place of residence before 05h00 in order to be punctual.

(iv) Should the circumstances as stated in paragraph 4.1 (b)(i) – (iii) not be applicable, but an official still prefers to sleep over and not travel every day, the relevant director may approve travelling and accommodation expenses to be paid in the following manner:

- The cost of one return trip at the applicable rates stated in this policy to be claimed and reimbursed to the official, plus
- The Daily Allowance referred to in paragraph 3.1 (b) (ii) of this policy for every night the official spends away from the workplace to be claimed and paid to the official and
- Accommodation paid directly to the relevant establishment equal to the monetary value of R4.50 per kilometer, the potential travel claim for every

night that officials sleep over instead of travelling. In cases where more than one official was to travel together, the travel claim will be equally divided between the accommodation costs of the respective officials. Any excess accommodation costs must be borne by the official concerned.

c) Any request for overnight accommodation and/or travel must be motivated on a prescribed form and approved by the municipal manager or delegated official prior to the arrangement for overnight stay or travel.

d) The actual cost of accommodation will be borne by the municipality, subject to a maximum of 3- to 4-star rating for the accommodation itself in respect of domestic travel. Where such accommodation is available, the rate for a single room will be payable.

e) If no such accommodation is available, higher rating accommodation can be used subject to the prior approval of the Municipal Manager.

f) If a representative stays with a relative or friend, no accommodation allowance may be claimed, but the representative may claim a subsistence allowance of R493 per day.

g) The recoverable cost of accommodation for international travel may not exceed US$350 per day.

h) The municipality will at all times firstly consider accommodation where the National Treasury has negotiated discounts for rates as per MFMA circular 97. In the absence of such accommodation or failure to secure space, only then will the municipality consider accommodation outside the “NT negotiated accommodation”.

i) Notwithstanding the provisions of 4 (1) (c), the procurement of all accommodation services will be subjected to the municipality’s SCM policy and preferential procurement policy. The written approval in terms of paragraph 4.1(c) must be filed with the relevant supply chain documents for the accommodation booking.

5 CONFERENCES, MEETINGS AND STUDY TOURS

5.1 Applications for conferences, meetings and conferences, both within or outside South African borders, must be done on the prescribed form. Applications for conferences, study tours and similar events must be accompanied by a motivation that takes the under mentioned aspects into account:

a) The official’s or political office bearer’s roles and responsibilities and the anticipated benefits of the conference or event;

b) Whether the conference or event addresses relevant concerns of the institution;

c) The appropriate number of officials or political office bearers, not exceeding three, attending the conference or event;

d) The availability of funds to meet expenses related to the conference or event.

5.2 The accounting officer may consider appropriate benchmark costs with other professional bodies or regulatory bodies prior to granting approval for an official to attend a conference or event within and without the borders of South Africa.

a) Such benchmark costs may not exceed an amount as determined from time to time by the National Treasury through a notice.

b) The costs exclude costs related to travel, accommodation and related expenses, but include conference or event registration expenses and any other expenses in relation to the conference or event.

c) When considering costs for conferences or events these may not include items such as laptops, tablets or other similar tokens that are built into the price of such conferences or events.

d) The accounting officer must grant the approval for officials and in the case of political office bearers and the accounting officer, the mayor for attendance of conferences and events.

5.3 The accounting officer must ensure that meetings and planning sessions that entail the use of municipal funds are, as far as may be practically possible, held in-house.

a) Municipal or provincial office facilities must be unitized for conference, meeting, strategic planning sessions, *inter alia* where an appropriate venue exists within the municipal jurisdiction.

5.4 The municipality must, where applicable, take advantage of early registration discounts by granting the required approvals to attend the conference, event or study tour, in advance.

6. TRAVEL AND SUBSISTANCE ALLOWANCES FOR APPLICANTS INVITED FOR INTERVIEWS

(a) If an invited for an interview has to utilize his or her personal motor vehicle he or she will be reimbursed at the same rates as stipulated in paragraph 2.4 (d) of this policy. The actual cost of air travel will be reimbursed subject to the prior approval of the Municipal Manager or the Director Corporate Services.

(b) Candidates residing outside the boundaries of Stellenbosch municipality will be reimbursed for reasonable costs of travelling as provided for in this policy. Where the distance to travel and interview circumstances is such that a candidate requires

accommodation, suitable accommodation may be pre-authorized by the relevant director and the candidate may be reimbursed.

(c) If a candidate is made an offer of appointment and declines the offer, no reimbursement of costs will be made.

(d) Where necessary the User Department in consultation with Human Resources will make suitable travelling and accommodation arrangements and provide budget for the costs.

7. AUTHORISATION

7.1 For purposes of implementing this policy

a) Only the Municipal Manager may authorize any travel to be undertaken by Directors, but provided the expenses to be incurred are on the approved budget of the relevant department. Claims by other officials to be authorized by directors concerned.

b) Only the Director Strategic and Corporate Services or the Municipal Manager may authorize payments to be made for persons invited for interviews, but provided that the expenses to be incurred are on the approved budget.

c) Only the Executive Mayor together with the relevant director may authorize any travel to be undertaken by Holders of Public Office, or the municipal manager, but provided that the expenses to be incurred are on the approved budget of the municipality.

d) Only Directors may authorize any travel to be undertaken by employees in the respective Directorate, but provided that the expenses to be incurred are on the approved budget of the municipality.

e) As far as is practically possible, authorization for the above must be obtained prior to the occasion by any representative who travels on the business of the municipality.

An invitation to attend a workshop, meeting or related event is not an automatic authorization to attend such workshop or event. The required authorization must still be obtained from the municipal manager or executive mayor, executive committee or director as the case may be.

8. COUNCIL DELEGATES

Council delegates or representatives to any conference, workshop or meeting must ensure that they arrive on time and attend until the conclusion of such event. If any representative fails to do so, the executive mayor or executive committee, the municipal manager or director as the

case may be, may recover all allowances and disbursements paid to enable such delegate or representative to attend such event, provided that such delegate or representative is afforded the opportunity to submit reasons for not being able to be present from the commencement to conclusion of such event.

9. COMMITTEES ESTABLISHED AS A RESULT OF PRESCRIBED LEGISLATION

Any committee established as a result of prescriptions in relevant legislation, will for the purposes of application of this policy, qualify for an allowance equal to that paid to Holders of Public Office.

10. AUTHORITY

Any deviation from this policy for whatsoever reason must be authorized by the Municipal Manager and in the case of the Municipal Manager, the Executive Mayor will authorize.

In any instance where a delegate did not attend business as approved in accordance with this policy, any expenditure incurred by the council should be refunded by the representative. All deviations in this regard must be approved by council.

11. TRAVEL AND SUBSISTANCE ALLOWANCE CLAIM FORM

The official Travel and Subsistence Allowance claim form, as prescribed by Chief Financial Officer, must be used with regard to Travel and Subsistence Allowance applications. The approved form should reach the creditors' office 3 days before the intended day of departure in order for allowances to be paid to the representative timeously.

12. SHORT TITLE

This Policy will be known as the Travel and Subsistence Policy.

APPENDIX 22

STELLENBOSCH MUNICIPALITY

GRANTS-IN-AID POLICY

2025/2026

STELLENBOSCH MUNICIPALITY

GRANT-IN-AID POLICY

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1. DEFINITIONS

"**Appendix A**" means the application form for Grant-in-Aid, detailed more fully below, and provided for in clause 5.2.

"**Appendix B**" refers to the template for feedback reporting, and provided for in clause 8.2.

"Appendix C" refers to the memorandum of agreement (MOA), detailed more fully below, and provided for in clause 10.

"**Capacity building**" Capacity building refers to a process which enables human beings to realize their potential, build self-confidence and lead lives of dignity and fulfillment.

"**Community Based Organization (CBO)**" are nonprofit groups that work at a local level to improve life for residents. The focus is to build equality across society in all streams including, but not limited to – health care, environment, quality of education, access to technology, access to spaces and information.

"**Early Childhood Development ("ECD") Facility**" means any place, building or premises, including a private residence, maintained or used partly or exclusively, for the reception, protection and temporary or partial care of more than six children that shall be registered, managed and maintained in terms of the Children's Amendment Act, 38 of 2005.

"**Emerging Organisations"** are organisations which have been established within the past five years of the application in question.

"**Grant-in-aid**" means a grant-in-aid or allocation, as referred to in Section 12, 17 (3) (j) (iv) of the MFMA, made by the municipality to any organisation or body referred to in Section 67(1) and to be utilised to assist the municipality in fulfilling the Constitutional mandates including social developmental and arts and culture programmes as set out therein.

"**Local Agenda 21**" means the international program, adopted by South Africa to put sustainable development into practice.

"**Memorandum of agreement (MOA)**" means the agreement entered into between the municipality and any organisation or body which receives a Grant-in-Aid in terms of this Policy and **Appendix A, B and C.**

"**Non-governmental organisation (NGO)**" means a non-governmental organisation (NGO) that is a legally constituted non-profit organisation that operates independently from any form of government.

"**Non-profit company (NPC)**" means a company whose Memorandum of Incorporation must set out at least one object of the company and each such object must be either a public benefit object or object relating to one or more cultural or social activities, or communal or group interests as required by Item 1(1) of Schedule 1 of the Companies Act, 71 of 2008.

"**Non-profit organisation (NPO)"** means a non-profit organisation registered in terms of Section 13 of the NPO Act, 71 of 1997, established for public purpose and which income and

property thereof is not distributable to its members or office-bearers, except as reasonable compensation for services rendered.

"Public Benefit Organisations (PBO's)" refers to organisations approved in terms of section 30 of the Income Tax Act, 28 of 1997 and established as

- a non-profit company which has a memorandum of incorporation as a founding document
- a trust which has a trust deed as a founding document or
- an association of persons which has a constitution as a founding document.

"**Stellenbosch Environmental Management Framework (SEMF)**" means legal and moral obligations of Stellenbosch Municipality as it relates to the environment, and provides a dynamic vision, goals and objectives, and spatial and strategic directives towards giving effect to such obligations.

"Seriousness of discrepancies" means that the following not exclusive matters will be taken into consideration when council exercise their prerogative to determine the level of sanction:

- The level of perceived misguidance and misrepresentation
- The level of perceived premeditation linked to the discrepancy
- The discrepancy is criminal in nature

2. PURPOSE, AIMS AND OBJECTIVES

2.1. This policy aims to provide a framework for Grant-in-Aid to non-governmental organisations (NGOs), community-based organisations (CBOs), non-profit organisations (NPOs) or non-profit companies (NPC), Public Benefit Organisations (PBO's) in so far as to alleviate the burden on municipal cemeteries and bodies that are used by government as an agency to serve the poor, marginalised or otherwise vulnerable as envisaged by Sections 12, 17 and 67 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003).

2.2. The purpose of the Grant-in-Aid Policy is to complement the goals, objectives, programmes and actions of the Stellenbosch Municipality's Integrated Development Plan (IDP), in order to create a sustainable, credible and caring municipality by empowering and building communities and enhancing growth and sharing through partnerships. Priority ward needs as identified through Council's IDP MUST be the guiding factor in developing these partnerships.

2.3. Grant-in-Aid should not duplicate services already provided for by Council or which falls within the geographical jurisdiction in which Council operates, being WC024.

2.4. Grant-in-Aid should improve the opportunity for Council to elicit the support of external organisations to deliver those services to communities which fall within the Council's area of responsibility in a way that allows the Stellenbosch community and town to create an enabling environment for community development.

3. LEGAL FRAMEWORK

All transfers of funds in terms of this policy shall comply with the: Constitution of the Republic of South Africa, 1996 as amended (Constitution); Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) as amended (MSA); Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA); and any other applicable legislation, regulations and policies that may govern the transfer of municipal funds and that are not in contradiction to the above.

4. RESTRICTIONS

4.1. The Policy applies to all transfers of grants made by the Municipality towards support of services for the poor, marginalized or otherwise vulnerable people. Individuals may not apply for Grant-in-Aid and no payment may be made under this policy to individuals. Council may however set aside a specific amount from which the Municipal Manager, after consultation with the Executive Mayor, may, at his/her discretion, make donations to support individual, meritorious cases in order to assist and/or recognise individual excellence in whichever field. Bursaries to individuals are treated according to the Council's Bursary Policy.

4.2. The total expenditure on grants may not exceed 1% of the operational budget of the Municipality.

4.3. Grants will only be made for services rendered in the WCO24.

4.4. Transfers made to categories A and B

4.4.1. Transfers provided for those listed in Category A below may be made to a maximum of R40 000-00 per organisation or body per annum.

4.4.2. Transfers in Category B may exceed this amount where funding relates to services for homeless persons, approved sport associations or projects which address specific ward priorities identified and specified through the ward priorities in the IDP and upon proper motivation contained in a business plan to address said issue. Consideration for grants larger than R 40 000, 00 requires audited financial statements, schedule of annual costs linked to a business plan as provided for in 6 below. The decision to grant an amount more than R 40 000,00 is solely at the discretion of council and subject to available funds.

4.5. Grant-in-Aid transfers/payments shall be restricted to deserving organisations and bodies serving, especially those working with the poor/aged/youth/disabled/women/children, as per the eligible categories in 6.2, provided that such organisations or bodies:

4.5.1. Operate as a separate legal entity and are recognised as such by South African legislation;

4.5.2. Are governed by their constitutions, have regular meetings with their membership and subscribe to sound accounting practices; and

4.5.3. Serve communities and individuals who are most in need within the jurisdiction of the Municipality.

4.6. No Grant-in-Aid may be made to any political body, rate payers association or for any religious purposes.

4.7. No grant will be allocated, under this policy, to organisations or bodies in cases where a member of Council, an official of Stellenbosch Municipality or close relatives of said individuals receive any financial or other gain.

4.8. Funds may only be transferred to an organisation or body if provision has been made for the expenditure on the budget or appropriations budget.

4.9. An organisation or body is only entitled to one allocation per financial year, but disbursements can be made more often.

5. PUBLIC ADVERTISEMENT

5.1. The advertisements must meet the following requirements:

5.1.1. The Municipal Manager must, place a public advert in local newspapers distributed in the Stellenbosch Municipal area, calling for proposals.

5.1.2. This advert must be placed in time to complete all relevant processes prior to the approval of the annual draft budget or any adjustment budget in order to invite public comment on the proposed donations prior to the approval of the final or adjustment budget.

5.1.3. Advertisements should clearly specify the categories for which proposals are called, the closing date for applications, who the proposal should be addressed to, and where and how to obtain the relevant documentation pertaining to such applications/proposals, including the prescribed forms.

5.1.4. Advertisements must clearly specify the dates, times and venues of the compulsory briefing sessions as well as the RSVP dates for these sessions.

5.1.5. Advertisements must clearly reflect the Municipality's right not to make an award, as well as the fact that awards will not be made to organisations that have received funds in the previous year but have not submitted a final report on the projects or previous expenditure.

5.1.6. The advertisement should also clearly state that final approval is reliant on the approval of the budget and that **no late submissions will be considered.**

5.2. Only applications made on the prescribed form, being **Appendix A**, may be considered. Incomplete application forms will not be considered.

5.3. Funds may not be transferred to any organisation or body that has not submitted a proposal in response to a public advertisement and after the attendance of a

compulsory briefing session and that have not signed a Memorandum of Agreement with the Municipality.

6. GENERAL GUIDELINES AND CATEGORIES

6.1. General Guidelines

Funding of applications shall proceed on the basis listed below in response to an advertisement issued after the expiry of the relevant period associated with the specific category and after a compulsory workshop explaining the policy, application process and the required documentation has been attended by the applicants. Subject to the MOA provided for in clause 10, all funding is unrequited, provided there is compliance with said MOA. Funding of application in –

6.1.1. Category A will be considered on an annual basis ; and

6.1.2. Category B shall be considered on a three year basis subject to a monthly review at the discretion of the Municipality which may result in early termination for unsatisfactory and reckless expenditure. Note that although a Category B application is approved for a period of three years, the application MUST be renewed through repeated annual applications to ensure provision is made in the budget of subsequent financial years.

6.1.3. Council in 6.1.1 and 6.1.2 reserve the right not to fund an organisation for two periods in succession and to cancel said funding in accordance with the MOA concluded.

6.1.4. Funding applications however will not be considered in the following instances:

(i) Where a project or organisation is already receiving funds from Council in terms of Council's functions. Applicants are required to disclose other sources of funding;
(ii) Where in Council's opinion, an organisation receives sufficient funds from other sources to sustain its activities or the project applied for. For this purpose, organisations must submit financial statements and a budget for the ensuing financial year;
(iii) Where only an individual will benefit;
(iv) For political or ratepayers organisations/groupings or religious purposes;
(v) Projects outside the boundaries of the Municipality;
(vi) Where expenses have already been incurred,
(vii) Where an applicant did not attend the compulsory clarification session as advertised, and
(viii) Where applications are incomplete and/or were received after the due date and time for submissions.

6.1.5. Funding of projects and to organisations shall exclude travel costs, subsistence, accommodation, food or entertainment expenses of any kind, staff salaries, bursaries, payments in lieu of rates or other municipal charges except for where the transport and nutrition is intended for beneficiaries/participants in the projects in question. The Municipality may

also exercise their discretion to allow funding to extend to the above costs on a needs basis for the organisation or body clearly motivated for in the application.

6.1.6. Subsequent requests from applicants to cover overspending on projects will not be considered.

6.2. Categories Eligible for Grant-in-Aid

The following categories currently apply. Cognisance should be taken that these categories are not exhaustive. Other than the general guidelines and conditions set out above, categories now indicated may require specific criteria applicable to its projects/programmes:

Category A

6.2.1. **Health**

Projects/programmes include the following but are not limited to:

(i) Public Health interventions inclusive of TB, STDs and HIV/Aids;
(ii) Preventable lifestyle diseases e.g. drug/alcohol abuse, tobacco related illnesses; and
(iii) Promotive and preventative services to infants, children and women.
(iv) Counseling for mental health issues experienced in poorer communities and/or schools.

6.2.2. **Environment**

Purpose: To stimulate the development of sustainable leisure, aesthetic and environmental projects within the municipal area; to increase the awareness of the environment by promoting “Greening of the City”; to promote swimming skills and water safety.

Projects/programmes include the following but are not limited to:

(i) Voluntary rescue organisations;
(ii) Facilities created to alleviate the burden on municipal cemeteries
(iii) Lifesaving clubs and swimming organisations;
(iv) Environmental groups/organisations; and
(v) Organisations promoting community involvement as a means of sustaining leisure, aesthetic or environmental projects.
(vi) Projects which further the Council’s aims and the strategies of SEMF (Strategic Environmental Management Framework) and including but not limited to the sustainable management of:
    - Riverine corridors;
    - Biodiversity;
    - Natural and built environment;
    - Heritage resources;
    - Quality urban spaces;
    - Ecological conservation areas;
    - Urban agricultural complexes;
    - Bioregional planning;

- Nature area management;
- Wetlands;
- Local Agenda 21 projects

6.2.3. **Solid Waste (Cleansing)**

Purpose: Waste Reduction and awareness. Projects/programmes include the following but are not limited to:

(i) Waste reduction and awareness;
(ii) Educational programmes/projects addressing litter and waste handling; and
(iii) Waste minimisation solutions.

6.2.4. **Social Development**

Purpose: The promotion of projects/programmes which stimulates the Stellenbosch Municipality's Integrated Development Plan (IDP) focusing especially on the needs of the most marginalised sectors in the greater Stellenbosch as identified in the ward priorities.

Projects/programmes include the following but are not limited to:

(i) Poverty alleviation;
(ii) Urban renewal;
(iii) Capacity building of communities;
(iv) Youth development;
(v) Women and gender development;
(vi) Early childhood development where an organization is registered with the Department of Social Development or Education as a functional ECD facility;
(vii) Early childhood development where an organization is registered as an NPO, but **not registered with the Department of Social Development or Education** then only regarding application content that will contribute towards compliance with registration requirements. In these cases, also up to a maximum of three years by when said organization must be able to illustrate successful registration;
(viii) Street people programmes;
(ix) Arts and culture programmes
(x) Facilitation of public participation processes; arts and culture programmes
(xi) Development of disabled persons, and
(xii) Development of elderly people
(xiii) Programmes that promote the general safety of communities

6.2.5. **Sports and Recreation**

Purpose: To stimulate the development of sustainable Sport and Recreation infrastructure and programmes within the municipal area especially targeting disadvantaged communities; encourage creativity and self-reliance on the part of grassroots sport and recreation bodies or groups; to increase participation in sport and recreation programmes and activities.

Projects/programmes include the following but are not limited to:

(i) Local sport and recreation clubs;

(ii) School sport teams
(iii) Local sport and recreation councils or associations
(iv) Informal sport and recreation groups; and
(v) Community and non-government organisations.

Category B

6.2.6. **Services for persons living on the street**

Purpose: Provision of shelter and other services for vulnerable individuals living on the street, without homes, in the need of assistance. The Municipality aims to reduce the number of people living on the streets of Stellenbosch and as such the organisation or body's goals should align with this vision. Further the Municipality aims to reduce the socio-economic effects of poverty on the community of Stellenbosch. The organisation or body must therefore present to Council a clear business plan with a comprehensive response to the prevention, reduction, outreach and stabilisation of street people. Organisations or bodies that provide a continuum of services and that collaborate with businesses, government departments and other organisations are preferred.

Projects/programmes must include the following but are not limited to:
(i) Provision of basic services (overnight facility, shower, morning and evening meals
(ii) Provision of social work services inclusive of referrals
(iii) Provision of social relief and healthy living, trauma, mental and substance support, job rehabilitation, skills development, job creation, readiness and placement services specifically for persons on the streets
(iv) Family re-integration services
(v) Social support
(vi) Community work programmes
(vii) Facility maintenance (Infrastructure and operational equipment)

6.2.7. **Projects aligned to the strategic objectives of the municipality as described through the ward priorities in the IDP**

Purpose: The promotion of projects/programmes which stimulates the Stellenbosch Municipality's Integrated Development Plan (IDP) focusing on the strategic objectives of the Municipality and identified ward priorities. The organisation must therefore present to Council not only a clear business plan detailing how they intend to address the specific issue but how they intend to partner with other organisations to achieve a unified approach to that particular challenge. Organisations or bodies that provide a continuum of services and that collaborate with businesses, government departments and other organisations are preferred.
Projects/programmes include the following strategic objectives but are not limited to:
Those listed in Category A that address specific ward priorities identified and specified in the IDP and upon proper motivation contained in a potential plan

to address said issue.

(i) Valley of Opportunities and Possibilities
(ii) Green and Sustainable Valley
(iii) Dignified Living
(iv) Safety and Security
(v) Good Governance and Compliance

6.2.8 **Municipal approved sport associations**

Purpose: To assist the municipality to capacitate and enable local municipal approved sporting associations that have signed a valid Memorandum of Understanding with the municipality to focus on community participation in sport and recreation through existing sporting structures operating on municipal sport facilities.

Active sport structures contribute to ensure the following:

(i) Youth sport development;
(ii) Leadership development to ensure youth participation in future sport development and management;
(iii) To promote participation in sport and recreation by initiating and implementing targeted campaigns;
(iv) To develop and capacitate sport structures to implement sound governance and financial management strategies to ensure sustainable local sport development;
(v) To improve the health and well-being of communities;
(vi) To ensure that sport and recreation is supported by adequate and well-maintained municipal facilities;
(vii) That sport structures and or associations are capacitated to assist in ensuring that municipal sport facilities are optimally used for sporting activities.
(viii) To ensure that all sport councils/ structures receive training in applying for available funding sources.
(ix) To procure any secretarial tools, needs and material needed for functioning purposes.
(x) Community sporting programmes;
(xi) Capacity building of communities and community-based clubs;
(xii) Urban renewal;
(xiii) Assisting local sport and recreation sport councils and clubs to function effectively;

7. APPLICATION PROCEDURE

Applications and proposals for Grant-in-Aid must be on the prescribed form stated in 5.2 above, a copy of which is attached hereto as **Appendix A for Category A and B**. Applications must be accompanied by a covering letter on the letterhead of the organisation or body, signed by the head of the organisation or body and must include the following information.

7.1. The applicant's legal name and a brief description of the applicant organisation's or body's business;

7.2. if the applicant claims to be a non-profit organisation, the registration number and the certificate;

7.3. the date of establishment, details of the applicant's member founding documents, including constitution and/or certificates of incorporation;

7.4. a contact name, full street address, telephone number and an e-mail address;

7.5. if funding is required for a specific project, a brief description of the project what it aims to achieve, as well as the detailed budget for and duration of the project;

7.6. a description on how the project aligns with the needs identified in the community through the IDP process and which ward priorities will be addressed through the project;

7.7. if the request is for general support, the organisation's or body's overall budget must be included;

7.8. references, independent of the applicant and its executive;

7.9. most recent audited financial statements (subject to MFMA, section 67(4)) statements; or at least statements signed off by the treasurer and chairperson of the organization in the case of emerging organizations;

7.10. a summary of past achievements;

7.11. a declaration by the head of the organization to the satisfaction of the Municipal Manager, that the organisation or body implements effective, efficient and transparent financial management and internal control mechanisms to guard against fraud, theft and financial mismanagement and has in the past complied with requirements for similar transfers of funds; and

7.12. Applications for Category B must include a schedule of annual costs for a three year period, a three year business plan and audited financial statements. Note that although a Category B application is approved for a period of three years, the application MUST be renewed through repeated annual applications to ensure provision is made in the budget of subsequent financial years.

7.13. notwithstanding the application requirements, the CFO after considering the merits of an application not complying with the minimum application criteria and after consulting the Municipal Manager, may for the purpose of this policy approve a deviation from the norm;

8. OBLIGATIONS OF THE APPLICANT

8.1. The head of the organisation or body must acknowledge in writing to the Municipal Manager that the money was received in its bank account and that the amount is/will be utilised to the benefit and in accordance with the role of the organisation or body in society. The funds must be used as outlined in the application form.

8.2. The organisation or body shall report, monthly (Cat B) but at least once a year (Cat A), to the Municipal Manager regarding the activities conducted, the ward within which activities are conducted, as well as the number of people from WC024 benefiting from the activities on the prescribed template (**Appendix B)**.

8.3. The applicant must attend a compulsory workshop on the Grant-in-Aid policy and application procedure prior to submission of the application.

8.4. The applicant is responsible to confirm the outcome of the application after the approval of the draft budget and lodge an appeal prior to the closing date for comments on the budget if they are of the opinion that the municipality has made a mistake with the assessment of the application. Applicants cannot lodge appeals based on their own mistakes during the application process.

8.5. If successful with the application, the applicant must spend funds according to the approved Grant-in-Aid funding request. Should the need change over the funding period, written consent needs to be obtained from the municipality prior to spending the funds on alternative needs. Failure to spend funding on approved projects will result in the applicant being required to return the funding and/or (at the discretion of the municipality depending on the nature and seriousness of the discrepancy) the applicant being excluded from future applications for a period of up to 5 (five) years.

9. RIGHTS OF THE MUNICIPALITY

9.1. The Municipality shall be entitled, from time-to-time, to verify and inspect the existence and activities of the organisation or body. The municipality will therefore have the right to physically visit the premises where the organisation, or the funded project, is based; to peruse the budgets and any progress reports related to the project (in contract).

9.2. The Municipality shall manage contracts entered into with organisations or bodies by receiving reports and doing the necessary site visits and inspections to ensure that this policy and contract are being complied with.

9.3. The Municipality has the right not to give a Grant-in-Aid to any or all organisations applying for grants. Having been awarded a grant previously does not automatically lead to receiving a grant again, even if the applicant complies with all application requirements.

9.4. The Municipality will run proposed donations through a public participation process

before final awards are made.

10. AGREEMENT

Before any funds are transferred to an organisation an agreement **(Appendix C)** must be concluded by the Municipal Manager with the beneficiary to protect the interest of the Municipality.

11. DEVIATION

This policy constitutes the entire framework for Grant-in-Aid and no deviation will be entertained.

12. COMMENCEMENT

This Policy takes effect on the date on which it is adopted by the Council of Stellenbosch Municipality.

STELLENBOSCH

MUNICIPALITY • UMASIPALA • MUNISIPALITEIT

APPENDIX A
(Category A & B)

APPLICATION FOR GRANT-IN-AID: 2025/26

NOTE: ***ATTENDANCE OF THE GRANT-IN-AID WORKSHOP IS COMPULSORY***

PLEASE COMPLETE THE FOLLOWING **(Incomplete and/or late application forms will not be considered.)**				
A	**REGISTERED NAME OF ORGANISATION**			
B	**DATE AND YEAR IN WHICH THE ORGANISATION WAS FOUNDED:** (include a brief description of the business or activities of the organization)			
C	**ADDRESS OF REGISTERED ORGANISATION**			
	PHYSICAL ADDRESS		**POSTAL ADDRESS**	
	CODE:		**CODE:**	
D	**CONTACT DETAILS** (Details of the person to contact regarding this GIA application)			
	NAME & SURNAME:			
	POSITION:			
	TEL:	**( )**		
	MOBILE:		**ALTERNATIVE:**	
	EMAIL ADDRESS:			

E	**REGISTRATION:**				
	Is the organization registered as a NP/NG Organisation / NPC / PBO?	**YES**		**NO**	
	If YES, please provide the Registration Number: (Attach a copy of the registration certificate or proof of other affiliation where applicable)				
F	**BOARD/COMMITTEE MEMBERS OF THE ORGANSATION:** (List **ALL** Board/Committee Members of the Organisation) Insert a separate page if the space is not enough).				
1	NAME & SURNAME:				
	POSITION:				
	ADDRESS:				
	CONTACT NUMBER:				
2	NAME & SURNAME:				
	POSITION:				
	ADDRESS:				
	CONTACT NUMBER:				
3	NAME & SURNAME:				
	POSITION:				
	ADDRESS:				
	CONTACT NUMBER:				
4	NAME & SURNAME:				
	POSITION:				
	ADDRESS:				
	CONTACT NUMBER:				

5	NAME & SURNAME:	
	POSITION:	
	ADDRESS:	
	CONTACT NUMBER:	
6	NAME & SURNAME:	
	POSITION:	
	ADDRESS:	
	CONTACT NUMBER:	
7	NAME & SURNAME:	
	POSITION:	
	ADDRESS:	
	CONTACT NUMBER:	
8	NAME & SURNAME:	
	POSITION:	
	ADDRESS:	
	CONTACT NUMBER:	
9	NAME & SURNAME:	
	POSITION:	
	ADDRESS:	
	CONTACT NUMBER:	

10	NAME & SURNAME:	
	POSITION:	
	ADDRESS:	
	CONTACT NUMBER:	

G	**PREVIOUS FUNDING:**	
	Have you successfully applied and received Stellenbosch Municipal Grant-In-Aid funding previously?	
	If yes for which financial year?	
	What amount was received?	
	Did you submit Financial Reports for the funds received?	
	Do you receive any other sources of funding? (If YES please provide details)	

H	**CATEGORY A:** For more information refer to the Grant-In-Aid Policy for general guidelines and categories (Please categorize your application by marking the appropriate category with X)	
	HEALTH	
	ENVIRONMENT	
	SOLID WASTE	
	SOCIAL DEVELOPMENT	
	SPORTS & RECREATION	
	CATEGORY B: For more information refer to the Grant-In-Aid Policy for general guidelines and categories (Please categorize your application by marking the appropriate category with X)	
	STREET PEOPLE SERVICES	
	PROJECTS RELATED TO WARD PRIORITIES IN THE IDP (Please specify)	

I	**REQUEST FOR FUNDING:**				
	Is funding required for the ensuing year?	**YES**		**NO**	
	Is funding required for a specific project? (If YES attach details separately)	**YES**		**NO**	
	Is funding required for general support? (If YES, attach a copy of the Organisation's Overall Budget)	**YES**		**NO**	
	Budgeted amount requested				
	Duration of project?				

	If Category B Application						
	Total amount requested for 3 year period						
	Annual amounts requested:	Year 1		Year 2		Year 3	
J	**SERVICE FOCUS**						
	Ward number/s in which services are delivered:						
	Which Ward Priority/ies are addressed through the service: (Please provide details below)						
	Describe the services for which funds are requested:						
	Which Municipal Strategic Goal/s is linked to the services: (Please mark with a X)						
	Valley of Opportunities and Possibilities						
	Safety and Security						
	Dignified Living						
	Good Governance and Compliance						
	Green and Sustainable Valley						
K	**THE FOLLOWING MUST BE ATTACHED TO THIS APPLICATION: (Category A and B applications)** (Please use this form as a check-list, to ensure that you comply to the specified requirements)						
1	**AUDITED FINANCIAL STATEMENTS** (A copy of the latest audited financial statements. Should the organization be classified as an emerging organization, the financial statements MUST be dated and signed by the Treasurer and Chairperson and MUST include a monthly income and expense statement for the months that the organization has been in existence or for the last 12 months)						
2	**ORGANISATIONAL CONSTITUTION** (A signed and dated copy of the Organisation's Constitution, as well as a signed copy of **the Minutes of the AGM/Special Meeting**, to verify the acceptance of the Constitution.)						
3	**PROJECT PROGRAMME/BUSINESS PLAN** (A copy of the project/program description and/or a business plan for the ensuing financial year. Please ensure that the following is included in the project/program and or business plan, by using the below mentioned bullet points as a guide).						
	❖ Full details of the proposal/project/business plan including objectives;						
	❖ The number of people from WC024 who will benefit and how the project/program will contribute or enhance the strategic objectives of Stellenbosch Municipality;						
	❖ The project/program commencement and completion dates;						
	❖ Information on the total costs of the project/program budget;						
	❖ A breakdown of costs and an outline of any contributions by fundraising and / or own contributions;						
	❖ A list of all other sources of funding together with the assessments;						
	❖ A summary of past achievements;						
	❖ Reference independent of the applicant and its executive/board or committee members.						
4	**CONFIRMATION OF BANK DETAILS** (An electronic generated confirmation of bank details created through online banking)						
5	**ACCOUNT ON EXPENDITURE FOR PRECEDING FUNDING** (If you have received funding from Stellenbosch Municipality previously, expenditure of the funds received needs to be accounted for with this new application). Please refer to Section M for the format.						
6	**PROOF OF REGISTRATION/AFFILIATION** (Attach a copy of the organisation's Registration Certificate of Affiliation)						

L	**REQUIREMENTS CATEGORY B APPLICATIONS** (Please note that Category B applications **MUST** adhere to the following requirements **and** those listed under section K, except where indicated otherwise.)	
1	**AUDITED FINANCIAL STATEMENTS** A copy of the latest audited financial statements must be included in the application. Category B applications **MUST** submit their latest audited financial statements. Statements signed off by the treasurer, chairperson or other delegated party will not be accepted.	
2	**THREE YEAR BUSINESS PLAN** See the requirements for the business plan as listed under section K as guideline. NOTE: Category B applications MUST provide a clear proposal for a period of three years. Each year must be indicated separately and be costed per annum indicating all expenditure against the projected measurable outcomes. Outcomes must be listed ito how they will be reported on and measured on a monthly basis.	
M	**FORMAT FOR FEEDBACK REPORT**	
1	Narrative report on the project including numbers reached, outcomes reached, evaluation of the project indicating successes and failures/lessons learned.	
2	Pictures of the project/program.	
3	Financial report on expenditure regarding previous donation separate from the annual financial statements. (Attach proof of expenditure).	
N	**THE FOLLOWING SHALL APPLY:**	
1	The allocation of Grant-In-Aid will only be considered if the application document has been **fully completed** and signed and is accompanied by the required and supporting documentation referred to therein.	
2	An applicant who has been registered as a NPC, NGO, NPO or PBO with the necessary proof thereof, submitted together with this application.	
3	Applicants must in their submission clearly indicate/specify and motivate what the funds will be utilized for.	
4	The Grant-In-Aid must be exclusively utilized for the purpose defined and the successful applicant must submit the necessary undertaking to this effect.	
5	Applicants must in their submission satisfy the Council of their ability to execute the project successfully.	
6	Organisations who have already received financial or other assistance from the Council during the previous financial year MUST specify same in their application.	
7	No funding will be considered for political groupings, ratepayers organisations or for religious purposes..	
8	No funding will be considered where only an individual will benefit or where a member of Council or an official of Stellenbosch Municipality will receive any financial or other gain.	
9	Projects outside the boundaries of the Council will not be considered.	
10	Expenditure that will not be funded includes: travel costs (unless it is for the transport of beneficiaries), subsistence, accommodation, food (unless intended for the beneficiaries) or entertainment expenses of any kind, staff salaries including bonuses, bursaries and payments in lieu of rates or other municipal charges.	
11	Subsequent requests from the applicants to cover overspending on projects will not be considered.	
12	Successful applicants must at all times comply with the provisions of Section 67(1) of the Municipal Finance management Act no. 56 of 2003 which inter alia stipulates that the organization or body has to:-	
	❖ Enter into and comply with a Memorandum of Agreement with the Municipality as well as with all reporting financial management and auditing requirements as may be contained in such an agreement. This memorandum of agreement will bind the successful applicant to deliver on what the application speaks to, but also to commit to become involved with municipal programs of the community where it functions. The Memorandum of Agreement will be made available to successful applicants for completion.	
	❖ Report at least once a year on the actual expenditure of the amount allocated to it. Should monthly allocations be made, monthly reports will be required.	
13	The Council reserves the right not to give a Grant-In-Aid to any organization applying for grants. Having been awarded a grant previously does not give an applicant the right to receive a grant again.	
14	Funding will not be considered where a project or organization is already receiving funds from Council in terms of Council's functions. Applicants are required to disclose other sources of funding, failing which such applicant will be disqualified.	
15	Funding will not be considered where in Council's opinion, an organization received sufficient funds from other sources to sustain its activities or the project applied for. For this purpose, organisations must submit financial statements and budget for the ensuing financial year.	
16	Organisations having received funding from Stellenbosch Municipality during the previous financial year, are required to attach to any new application, a copy of the financial statements relating to the year in which the funding was received from Council, as required in terms of Section 17 of the Non-profit Organisation Act, 1997 and Section 67(1) of the Municipal Finance Management Act, 2003 (MFMA).	
17	Funding will not be considered where expenses have already been incurred on a project by the applicant. (The Council's Grant-In-Aid Policy must be consulted for the sake of completeness).	

O	DECLARATION OF INTEREST:
The beneficiary declares that the following municipal employees and/or councillors have a vested interest in the business of the beneficiary. However, they do not benefit directly from this donation and were not part of the decision making process in the allocation of the donations:	
Name & Surname:	
Designation:	
Name & Surname:	
Designation:	

P	UNDERTAKING:
	I/We hereby verify that the information provided in this application is true and correct and that the conditions applicable to the allocation of a Grant-in-Aid as set out above and in the GIA Policy have been read and is understood and will be complied with. I/We also declare that the organization implements effective, efficient and transparent financial management and internal control mechanisms to guard against fraud, theft and financial mismanagement and has in the past complied with requirements for similar transfer(s) of funds. Thus completed and signed at Stellenbosch on this _____ day of _____ 20 ____ . _____ _____ **Chairperson/Authorised Representative** **Secretary/Duly Authorised Signatory**

Q	PLEASE TAKE NOTE: (Completed application forms, together with all the required supporting documentation must be posted to):
	The Director: Community and Protection Services **P O Box 17** **Stellenbosch** **7599** **Or hand delivered to:** **The Manager: Community Development** **21 Simonsberg Road** **Stellenbosch** **7600** **The submission of applications closes at 13H00 on the closing date as per the advertisement.**

Appendix B

STELLENBOSCH MUNICIPALITY GRANT IN AID FEEDBACK REPORT

FOR FUNDING RECEIVED FOR THE PERIOD: 20_____ / 20_____

ORGANISATION NAME _____

TOTAL AMOUNT AWARDED **R**

DATE OF RECEIPT

WAS THE MONEY USED FOR THE REASON STATED IN APPLICATION	**YES**	**NO**
please tick box		

If NO please provide the reasons below and attach proof of permission to deviate:

Please describe how the Grant funding was used by your organisation AND indicate the number of WC024 beneficiaries and the benefit gained by the community/beneficiaries.

PROOF OF EXPENDITURE LIST

NO	ITEM DESCRIPTION	SUPPLIER	TOTAL COST	RECEIPT NUMBER

TOTAL EXPENSES **R**

	PRINT NAME	SIGNATURE	DATE
COMPILED BY TREASURER			
APPROVED BY CHAIRPERSON			

- **ATTACH COPIES OF PROOF OF ALL EXPENDITURE LISTED ABOVE**
- **ATTACH COPIES OF PICTURES DEPICTING THE ITEMS/ACTIVITIES FOR WHICH FUNDING WAS USED**

STELLENBOSCH
STELLEN BO SCH • PN I E L • FR ANSC HHOE K

MUNICIPALITY • UMASIPALA • MUNISIPALITEIT

MEMORANDUM OF AGREEMENT

Entered into and between

STELLENBOSCH MUNICIPALITY

(hereafter called the "***MUNICIPALITY***")

Herein represented by **Geraldine Mettler**, in her capacity as **Municipal Manager**, being duly authorised

and

_____

(hereafter called the "***BENEFICIARY***")

Herein represented by_____in his/her capacity as_____, being duly authorised.

WHEREAS Section 67(1) of the Local Government: Municipal Finance Management Act, Act 56 of 2003 (MFMA) oblige the Accounting Officer of a **MUNICIPALITY** to satisfy himself that, before transferring funds of the **MUNICIPALITY** to an organisation or body outside any sphere of government otherwise than in compliance with a commercial or other business transaction, that such organisation or body:-

(a) has the capacity and has agreed-

(i) to comply with any agreement with the **MUNICIPALITY**;

(ii) for the period of the agreement to comply with all reporting, financial management and auditing requirements as may be stipulated in the agreement;

(iii) to report at least monthly (Cat B) to the Accounting Officer on actual expenditure against such transfer (where transfers are done on a monthly basis); and

(b) implements effective, efficient and transparent financial management and internal control systems to guard against fraud, theft and financial mismanagement; and

(c) has in respect of previous similar transfers complied with all the requirements as set out above; and

(d) give permission to site visits done by the **MUNICIPALITY.**

WHEREAS the **MUNICIPALITY** has approved a Grants-in-Aid Policy, in terms whereof applications are considered;

WHEREAS the **BENEFICIARY** has applied for a grant-in-aid as per the official grant-in-aid application form; and

WHEREAS the **MUNICIPALITY** has approved such application, subject to certain conditions;

NOW THEREFORE THE PARTIES AGREE AS FOLLOWS:

1. TRANSFER OF FUNDS

1.1 The **MUNICIPALITY** hereby undertakes to transfer an all-inclusive amount of

R……. (…….), being a donation for the period **01 July 20...** to **30 June 20…** to the **BENEFICIARY**.

1.2 Bank Account details: (The following are confirmed through a correctly completed Creditors Control Form.)

Account number	:	_____
Name of financial institution	:	_____
Name of account holder	:	_____
Branch code	:	_____
Type of account	:	_____

1.3 The all-inclusive amount will be transferred in equal amounts on the following dates (if applicable):

_____

2. OBLIGATIONS OF BENEFICIARY

2.1 The **BENEFICIARY** must acknowledge in writing to the Municipal Manager that the amount(s) was(were) received in its bank account.

2.2 The **BENEFICIARY** hereby certifies that the money will be utilised in accordance with the role of the organisation or society, to the benefit of the community and in accordance with the project(s) / programme(s) as indicated in the application form.

2.3 The **BENEFICIARY** undertakes to regularly report on a monthly basis (Cat B) to the Municipal Manager regarding the activities conducted, actual expenditure against such transferred funds, as well as the number of people benefiting from the activities should monthly payments be made. If not, an annual report compliant with the reporting requirements will be submitted.

3. SPECIFIC CONDITIONS

3.1 The parties specifically agree on the following:

That the organization will commit to active involvement in any programme run by the municipality in the area of operation of the organization when such a programme is active in the community.

Other conditions:

_____

_____

4. DECLERATION OF INTEREST

The beneficiary declares that the following municipal employees and/or councillors have a vested interest in the business of the beneficiary. However, they do not benefit directly from this donation and were not part of the decision making process in the allocation of the donations: (Name and designation)

_____

_____

5. ACQUISITION OF ASSETS

5.1 Should the **BENEFICIARY** wish to acquire any moveable or immovable assets with the money donated in terms of this Agreement, the **BENEFICIARY** hereby undertakes to:-

5.1.1 adhere to the principles as per the **MUNICIPALITY'S** Supply Chain Management Policy, and

5.1.2 take all reasonable steps to ensure that such assets are maintained and that a system of internal control of such assets is in place.

6. RIGHTS OF THE MUNICIPALITY

6.1 The **MUNICIPALITY** shall be entitled, from time to time, to verify the existence and to inspect the activities of the **BENEFICIARY**, having regards for its right to privacy as entrenched in terms of the Constitution of the Republic of South Africa.

6.2 The **MUNICIPALITY** shall further be entitled to peruse the budgets and any progress reports related to the project / programme as per this Agreement.

7. FAILURE TO COMPLY

7.1 Failure by the **BENEFICIARY** to comply with the obligations as set out in Clause 2 of this Agreement, may lead to the cancellation of this Agreement, in which case the **MUNICIPALITY** may demand that the organisation pays back any unspent funds as per this Agreement. The **MUNICIPALITY** may even, depending on the circumstances leading to the non-compliance by the **BENEFICIARY**, demand that the organisation pays back the full amount paid to the **BENEFICIARY**. Failure to comply may result in not considering applications for grants from the **BENEFICIARY** for a period of 5 years.

8. INDEMNIFICATION

8.1 The **BENEFICIARY** hereby acknowledges that it receives the grant voluntarily and that it shall keep the **MUNICIPALITY** indemnified at all times against any loss, cost, damage, injury or liability suffered by the **MUNICIPALITY** resulting from any action, proceeding or claim made by any person (including themselves) against the **MUNICIPALITY** caused directly or indirectly by the use/spending of the grant.

9. DISPUTE RESOLUTION

9.1 Any dispute arising from this Agreement shall be mediated between the Parties by a mutually agreed upon and suitably skilled mediator. Should the mediator be unsuccessful and the Parties fail to reach agreement, the dispute may be referred by the aggrieved Party to the arbitration of a single arbitrator, to be agreed upon between the Parties, or failing agreement, to be nominated on the application of any Party, by the President for the time being of the South African Association of Arbitrators. The decision of the single arbitrator shall be final and binding on the Parties.

10. NOTICES AND DOMICILIA

10.1 The parties choose as their *domicilia citandi et executandi* their respective addresses as set out in this clause for all purposes arising out of or in connection with the agreement at which addresses all processes and notices arising out of or in connection with this Agreement, its breach or termination, may validly be served upon or delivered to the Parties.

10.2 For purposes of this Agreement the Parties' respective addresses shall be:

10.2.1 The **MUNICIPALITY:**

Town House
Plein Street
Stellenbosch
7600

10.2.2 The **BENEFICIARY:**

_____

_____

_____

_____

or at such other address of which the Party concerned may notify the other(s) in writing provided that no street address mentioned in this sub-clause shall be changed to a post office box or poste restante.

10.3 Any notice given in terms of this Agreement shall be in writing and shall-

10.3.1 if delivered by hand be deemed to have been duly received by the addressee on the date of delivery;

10.3.2 if posted by prepaid registered post be deemed to have been received by the addressee on the 8th (eighth) day following the date of such posting;

10.3.3 if transmitted by facsimile/ electronic mail be deemed to have been received by the addressee on the day following the date of dispatch;

10.4 Notwithstanding anything to the contrary contained or implied in this Agreement, a written notice or communication actually received by one of the Parties from another, including by way of facsimile transmission/ electronic mail, shall be adequate written notice or communication to such party.

11. ENTIRE AGREEMENT

This Agreement, including the **Grant-in-Aid policy and application form**, reflects the entire Agreement between the Parties and no variation, amendment or addendum shall be of any force and effect between the Parties unless contained in writing, signed and agreed on by both Parties.

Signed at Stellenbosch on this_____day of_____20….

…….

for the **MUNICIPALITY**

WITNESS: 1. ……..

2. ……..

Signed at Stellenbosch on this_____day of_____20….

……

for the **BENEFICIARY**

WITNESS: 1. ……..

2. ……..

APPENDIX 23

STELLENBOSCH MUNICIPALITY

WARD ALLOCATION POLICY

2025/2026

STELLENBOSCH MUNICIPALITY

WARD ALLOCATION POLICY

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1. INTERPRETATION

1.1. Acronyms

"IDP" - Integrated Development Plan
"SDBIP" - Service Delivery and Budget Implementation Plan
"EPWP" - Expanded Public Works Programme

1.2. Definitions

"Capital budget" is expenditure relating to the purchase, upgrade or refurbishment of a Council asset (property, plant and/or equipment);

"Town / municipality" means the Greater Stellenbosch also known as WC024, a local municipality established in terms of section 12 of the Local Government Municipal Structures Act (Act 117 of 1998)

"**Municipal Manager**" means the accounting officer of the municipality of Stellenbosch, appointed in terms of section 54A of the Local Government: Municipal Systems Act (Act No. 32 of 2000) being the head of administration and accounting officer in terms of section 55 of the Local Government: Municipal Systems Act (Act No. 32 of 2000);

"Council" means the municipal Council of Stellenbosch Municipality;

"Councillor" means a member of the Council of the Stellenbosch Municipality;

"Lead directorate" is the directorate whose core business encompasses the ward allocation project, which is the dominant user or beneficiary of the outcome of the ward allocation project and which accepts responsibility and ownership of the ward allocation project;

"Legacy project" is a project that is executed in a financial year and of which the benefits to the community continues into the future;

"User Department" is the department whose core business encompasses the ward allocation project, which is the dominant user or beneficiary of the outcome of the ward allocation project and which accepts responsibility and ownership of the ward allocation project;

"Operating budget" refers to expenditure, other than capital, in respect of Council activities and includes repairs and maintenance of Council assets;

"Ukey" refers to a unique numerical key consisting of 7 segments describing the allocation of funds. All budget items must be linked to a Ukey.

"Veriment" refers to the administrative process required to request and approve the transfer of funds from one cost centre to another. Apart from

re-allocation of funds through the adjustment budget, transfer of funds can only be done between cost centres within a directorate.

"Ward committee" means a committee that has been established for each ward in terms of section 73 of the Local Government: Municipal Structures Act (Act No. 117 of 1998);

"Ward project" a project identified by the ward councillor in line with the identified IDP needs, in consultation with the ward committee and financed by the ward allocation;

2. INTRODUCTION

The Republic of South Africa Constitution, 1996 requires the Municipality to encourage the public participation of community members and community organizations in the matters of local government. The Local Government: Municipal Structures Act, 1998 (Act 117 of 1998) ("Structures Act") provides for the establishment of ward committees as formal mechanisms to give effect to this Constitutional obligation. Ward committees play a vital role in bridging the gap between the Community, the Municipality and its Council and also play an important role in:

a) Enhancing participatory democracy;

b) Neighbourhood and ward based planning including the encouragement of communities to take charge of their own livelihoods;

c) Assisting the Municipality in service delivery improvement;

d) Assisting in the economic empowerment of communities;

e) Enhancing local democracy and accountability;

f) Enhancing social cohesion, nation building and integration of communities across class, race, culture

Along with many other responsibilities the Municipality provide support to the Councillors and Ward Committees through the Ward Allocation policy. The policy intends to establish uniform rules and regulations in the identification, planning and implementation of ward projects. It will further encourage accountability and regulate all administrative processes in the execution phases.

3. POLICY OBJECTIVE

3.1. The objective of the Ward Allocations Policy is to create opportunities for Councillors to identify ward projects in line with the identified IDP needs, with the support of their Ward Committees, which would improve the quality of living in all wards. These projects would need to fit into the basket of services of the relevant User Department and must comply with the following:

3.1.1. Local Government's mandate;

3.1.2. Council policies;

3.1.3. Support the pillars and objectives of the IDP;
3.1.4. Directly benefit the community.

3.2. Ward project must be:
3.2.1. Additional projects identified by Councillors as identified through the IDP community participation processes,
3.2.2. Supported by the ward committees, and
3.2.3. Approved by Council.
3.2.4. Project(s) must fit within the allocated budget for ward projects for the respective financial year. Funds for ward projects cannot be rolled over / accumulated over years.

3.3. Ward Allocation funds must be utilised in the manner contemplated in sections
3.3.1. **7(e)** categorising municipalities according to their system of municipal government. B Municipalities include a ward participatory system which allows for matters of local concern to be dealt with by committees established for wards;
3.3.2. **72 (3)** describing the object of a ward committee as being to enhance participatory democracy in local government; and
3.3.3. **74** describing the powers and functions of ward committees **of the Local Government: Municipal Structures Act (Act No. 117 of 1998).**

4. STRATEGIC INTENT

The Policy shall be governed by the underlying principle of ensuring that ward allocation projects meet the requirements of the Integrated Development Plan including specific reference to the following:

4.1. A **"valley of possibility"** that creates an environment conducive to business development and job creation. To facilitate and coordinate support to emerging entrepreneurs by utilizing internal SCM processes and linking SMME's with opportunities in the market. To provide, upgrade and maintain an effective engineering infrastructure to support effective service delivery and to ensure the provision of non-motorised transport routes as a functional mode of transport.

4.2. A **"green and sustainable valley"** that ensures the management of human use of the biosphere and its resources, enhancing the integrity of the environment as an imperative for long-term sustainability and incorporates bio-diversity into the environment as an imperative for long-term sustainability. A valley that ensures spatial sustainability and facilitate efficient use of all forms of capital available to the Town including human capacity and ability and information management.

4.3. A **"safe valley"** where integrated safety strategies with multi-stakeholder engagements are implemented to focus on institutional, situational and social crime prevention interventions that will improve law enforcement and neighbourhood watches.

4.4. A **"valley with dignified living"** inclusive of sustainable human settlements, social infrastructure through the involvement and building of capacity of stakeholders in the planning and management of the areas where they live. This includes access to basic services to households.

4.5. A **"valley of good governance and compliance"** that ensures transparency and is corruption-free, establishes an efficient and productive administration to prioritise service delivery and ensures financial prudence, with clean audits by the Auditor-General;

5. POLICY PARAMETERS

5.1. The provisions of this policy apply to Ward Councillors, Ward Committees and all Directorates and Departments of the municipality;

5.2. This policy applies to all programmes and projects within the jurisdiction of Stellenbosch Municipality that are funded through ward allocations and which are approved by Council in accordance with this policy.

6. REGULATORY CONTEXT

This Policy draws its legal mandate from the following laws and relevant policies, as amended from time to time:

6.1. Legislation:
- 6.1.1. The Constitution of the Republic of South Africa, 1996
- 6.1.2. Local Government: Municipal Systems Act, (Act No. 32 of 2000);
- 6.1.3. Local Government: Municipal Finance Management Act, (Act No. 56 of 2003);
- 6.1.4. The Municipal Budget and Reporting Regulations with specific reference to Circular 82 adopted by Stellenbosch Council on 25 May 2016.

6.2. Policies and documents
- 6.2.1. Stellenbosch Municipality: Integrated Development Plan (IDP);
- 6.2.2. Stellenbosch Municipality: Asset Management Policy;
- 6.2.3. Stellenbosch Municipality: Supply Chain Management Policy;
- 6.2.4. Stellenbosch Municipality: Virement Policy

7. ROLE PLAYERS, ROLES AND RESPONSIBILITIES

The relevant role players include, but are not limited to:

7.1. The Ward Councillors and members of Ward Committees;
7.2. Manager: Councillor Support;
7.3. Council support staff;
7.4. Directors;

7.5. Budget office;
7.6. Technical or functional representatives in User Departments;
7.7. Ward Administrators; and
7.8. IDP Department

Official / Councillor	Role and responsibility
Manager: Councillor Support	Owner and driver of Ward Allocation Policy. Collations of all ward projects. Submission of ward allocation projects for draft budget. Facilitation of meetings with councillors. Manage ward administrators in this process. Monthly and annual collations of all ward-project progress reporting on all ward projects. Elevate problems to MM.
Councillor and Ward Committee	Project identification, development, submission for draft budget inclusion to Manager Councillor Support. Signing of commitment form. Finalization and submission of project plans to lead departments. Attending meetings with lead departments. Identification of IDP link. Identification of beneficiaries. Attendance, overseeing and reporting (incl. pictures) on projects. Return service provider goods/equipment (if applicable). It is important to note that Ward Committees play a supporting and advisory role to the Ward Councillor.
Ward Administrator	Minute keeping of Ward Committee meetings and provision of said minutes relating to project identification to lead departments. Administrative support for the execution of ward projects (communication and arrangements Administrative and coordinating link between lead department, councillor and community (ie. Transport plans, attendance registers, beneficiary communication, indemnity forms, etc.). Assist with the drawing up of project evaluation reports and submission thereof to lead department. Compilation of photographic portfolio of evidence of completed projects with specific focus on goods and services procured. Asset registers and general asset management of furniture, tools and equipment procured.
Speaker after consultation with the Executive Mayor	Identify the annual strategic intent of ward projects. Verify that the identified projects comply with the mandate of local government,

	Respond in writing to the Ward Councillor if projects are approved. Has the prerogative to refuse funding for projects outside the scope of the policy. Continuously, monitor and evaluate the progress of the Ward projects. Provide advice and support to Ward Councillors where necessary in terms of the Ward Allocation projects. Keep record of all proposals and projects arrange All Wards meetings discussing the projects.
MM	The Municipal Manager as head of the administration is responsible and accountable for tasks and functions as provided for in, but not limited to the Local Government: Municipal Systems Act, No. 32 of 2000, Chapter 8 of the Local Government: Municipal Finance Management Act, No. 56 of 2003, other functions/tasks.
IDP and Public Participation	Identification of needs and priorities in the different wards through a valid public participation process. Provide ward committees and ward councillors with updated lists of community needs and ward priorities. Provide feedback to community on project implementation linked to their needs.
CFO	Submission of recommended projects as part of draft and final budget for council approval. The Finance Directorate with the approval of the Speaker may, depending on the circumstances approve the use of the Ward Allocation for projects outside this framework but within the mandate of the Municipality.
Directors	Ensure implementation ownership of projects at manager level. Recommend projects for inclusion after costing. Authorization of procurement documents. Address elevated problems with lead managers.
User department	Costing of projects. Completion of procurement plans and inclusion of ward projects in implementation planning for the year. Implementation of projects. Procurement of services. Arranging meetings with councillors to guide, and explain process to follow. Communication between procured service provider, Ward Administrator and Ward Councillor. Signing off and submission of invoices. Monthly reporting on overall departmental expenditure for ward projects. This reporting must also be provided to the Manager: Councillor Support.
SCM	Procurement of goods and services.

8. CRITERIA FOR THE SELECTION OF PROJECTS

8.1 Projects that are to be implemented under the Ward Allocations Policy must comply with the following criteria: Be within Local Government mandate as defined in legislation.

8.2 For the financial year 2025 – 2026, the ward allocation is R 200 000.00 per ward, and the ward allocation can only be used for operational ward projects.

8.3 Be aligned with the objectives and pillars of the Integrated Development Plan and with the approved strategic intent identified by the Speaker.

8.4 Comply with all the Policies of Council.

8.5 Be informed by the ward-based needs of the wards and municipal infrastructure needs that have been –

8.5.1 assessed by the Ward Councillor and Manager Councillor Support, and

8.5.2 reported and supported by the ward committee in accordance with the budget and IDP timelines.

8.6 Fall within the core business activity of the Lead Directorate and shall form part of the Lead Directorate's SDBIP.

8.7 Preferably be legacy projects that will address a need and be of a sufficient scale to have a significant impact in the ward.

8.8 **Not** be projects that directly benefit an individual.

8.9 **Not** be projects that benefit a private property – including repairs and maintenance of property not owned by Stellenbosch Municipality.

8.10 Projects shall, as far as possible, be completed within the financial year in respect of which they are approved but capital funds may be rolled over to the next financial year at the August Adjustment Budget (MFMA Sec 28 (2) (e) where compelling reasons exist for such roll-over. Funds remaining after the successful completion of projects will be deemed savings and re-allocated to existing approved projects requiring additional funding during the adjustment budget in January of each year.

8.11 Projects may cross ward boundaries provided that the relevant ward councillors agree on collaborative planning, funding and implementation of such projects. This agreement must be submitted formally in writing to the Manager: Councillor Support and approved at the ward committee meetings of the respective wards.

8.12 The lead directorate must technically evaluate and cost all projects to ensure that they are technically feasible, cost effective and comply with budgetary priorities before council considers a project for approval.

8.13 Labour intensive approaches shall be developed to maximise EPWP opportunities wherever possible for projects in both the capital and operating budget components. Councillors should note the timelines for submission of EPWP projects as part of the National EPWP Business Plan. These requirements entail that EPWP project identification must be completed and submitted to the LED Department by March each year.

8.14 In the case of projects undertaken on the **operating budget**:

8.15.1 Adequate supervisory control shall be provided by the user directorate.

8.15.2 Projects will be undertaken on council property, except in cases where:

8.15.2.2 A ward hosts a function or event at facilities that are not council owned - subject to adequate supervisory control provided by the relevant user directorate, or

8.15.2.3 A ward funds or supports a local government function (for example; additional law enforcement officers) that is not necessarily performed on council property.

8.15.2.4 All operational projects will comply with the requirements of National Treasury Circular 82 specifying requirements to be adhered to when providing catering as adopted by Stellenbosch council.

8.15.2.5 Community events aimed at vulnerable groups must contain an educational component that speaks to the strategic intent as identified by the Speaker.

8.15 To contribute to maximum impact through meaningful legacy projects within communities, projects must be limited to **two operational and two capital** projects per ward, depending on whether capital projects are allowed for the respective financial year. (Except for wards consisting of mostly rural areas where council does not own property.)

8.16 Ward councillors and / or ward committees are not allowed to cancel projects when official purchase orders have been issued for service providers to procure items / provide services as per the ward allocation programme for the respective ward. Should the ward councillor / ward committee cancel the project on the day of the implementation, and the service provider is able to provide proof of expenditure, then the ward councillor will be liable for the recovery of the expenses.

The request to cancel the project must be communicated in writing to both the Manager: Councillor Support and the Manager of the respective

department where the implementation of the project / event is based. Reasons for the cancellation must be provided.

8.17 Transport will only be provided to members of a community that must attend an event / function within the ward that is part of approved ward projects for the respective financial year. No transport will be arranged for events outside the ward boundaries. Transport will also not be arranged for community groups, NGO's etc to transport members of a ward to an event outside the ward.

8.18 Ward projects are to benefit members of the respective ward. Ward committee members should step aside to allow community members from the ward to benefit from the event / project. This include, but is not limited to training programmes, projects, distribution of items, equipment, etc.

8.29 Ward councillors and / or ward committee members are not allowed to procure / source goods or services directly from local service providers and submit invoices for payment. Only approved standard SCM processes are followed for procurement of goods or services for ward projects.

9. PROJECTS FOR THE 2025 / 2026 FINANCIAL YEAR

After consultation between the Executive Mayor and the Municipal Manager, the following projects were identified for the ~~2024 – 2025~~ 2025 / 2026 financial year:

9.1

- Eyes and Ears Project (Community Development). Information on the project is distributed separately to ward councillors for consideration with the ward committee. This project requires the minimum ward allocation total of R 200 000.00
- Training opportunities in wards, eg learner's and driver's license education.
- Training opportunities in wards, eg level 1 First Aid.
- Stationery packs containing 10 items (Grade R / primary school / high school / university).
- Vanity packs (female, male, baby)
- Disaster relief blankets.
- Sanitary pads and adult diapers.
- Additional items for neighbourhood watch (only for registered and accredited neighbourhood watches, subject to confirmation from Senior Manager: Protection Services).
- Sports equipment and sport items as per the approved tender.
- Calico bags with "Responsible Green Citizen" logo.
- Drawstring bags with municipal logo.
- Project Trees (in conjunction with, and upon approval from Urban Forestry and Municipal Manager).
- Functions that are project driven or linked to specific themes, eg linked to commemorative days / months such as Women's Day / month; elderly month; disabled; youth, etc.

- Events / functions targeting specific groups or themes to inform, empower, etc.

Events requiring catering must conform to the Council Approved Cost Containment policy, of which the section below from the approved Cost Containment policy is specific to catering and applicable to events:

10 ***SPONSORSHIPS, EVENTS & CATERING***

10.1 The municipality may not incur catering expenses for meetings that are only attended by persons in the employ of the municipality, unless prior written approval is obtained from the accounting officer.

10.2 Catering expenses may be incurred by the accounting officer for the following, if they exceed five (5) hours:

10.2.1 Hosting of meetings;
10.2.2 Conferences;
10.2.3 Workshops;
10.2.4 Courses;
10.2.5 Forums;
10.2.6 Recruitment interviews; and
10.2.7 *Council proceedings*

Planned events must comply with an events application and approval if required.

9.2 The total number of projects per ward and the type of projects are determined by the ward councillor and ward committee. 1 project must be a project that will not require any catering services.

9.3 The minutes of the ward committee meeting where the decision on the projects was taken must accompany the ward allocation template for the 2025 / 2026 financial year, and the completed template must be signed by the ward councillor.

Information detail on projects made available once budget allocation and guidelines for projects are approved.

10. OWNERSHIP AND ACCOUNTABILITY

Directors are responsible for ensuring that all ward allocation projects within their respective directorates are completed during the financial year in respect of the projects approved by Council. Capital funds may be rolled over to the next financial year where compelling reasons exist for such roll-over and after approval has been obtained.

Directors must ensure timeous monthly and annual reporting on constraints and/or progress to the Manager Councillor Support for inclusion in Council documents.

11. BASIS FOR ALLOCATING WARD ALLOCATION BUDGET

11.1 Council **MAY** allocate as part of the municipal annual budgetary process certain funding from the rates accounts towards the Ward Allocations which may be an Operating Budget allocation and/or a Capital Budget allocation. The funding provided for each ward in the municipality must be equal;

11.2 Ward allocation funding might be approved annually as part of the budgeting process with a percentage distribution between capital and operational funding if there is allocation for both capital and operational. All capital projects must be captured on the municipality's capital project identification, planning and prioritization system.

11.3 if funding for ward projects is allocated in the annual budget, formal communication will be circulated to all ward councillors to inform them of the amount allocated to each ward for projects, either for operational or capital or both. This is done after the approval of the budget.

12. POOLING OF FUNDS BETWEEN WARDS

Subject to the clause 8.11 ward allocations may be pooled to achieve higher impact and enable legacy projects.

13. PROJECT SELECTION AND IMPLEMENTATION PROCESS

The different stages of selection and implementation are set out hereunder and are subject to the timelines set out in the IDP and Budget Preparation process approved by Council in August of each year. See Ward Allocation SOP for detail and roles and responsibilities. **(ANNEXURE 1) Note that the stages are completed in the preceding financial year to ensure implementation of projects within one financial year.**

ACTION	RESPONSIBLE	TIME LINE
STAGE 1: STRATEGIC INTENT		
Determine and announce strategic intent of all ward projects for the ensuing financial year.	Speaker	July
STAGE 2: INTRODUCTION		
Report submitted at All Wards Meeting containing: 1. Clear strategic intent 2. Timeframes 3. Roles and responsibilities 4. Process	Manager: Councillor Support supported by 1. Manager IDP 2. Manager Budget Office	July

5. Updated ward priorities, ward plans and baseline needs	Representation required from all user departments at meeting.	
Documentation required for this stage: 1. Minutes of meeting 2. Attendance Register 3. Ward Allocation Policy 4. Updated IDP ward priorities	Manager Councillor Support	July
STAGE 3: WORKSHOP AND CONSULTATION PHASE		
Arrange series of workshops with Ward Councillors and Ward Committees to: 1. Discuss strategic intent, ward priorities, process, timelines and costing of proposed projects 2. Explain the project prioritisation and provide technical information regarding projects. 3. Signing of Commitment Form **(ANNEXURE 2)**	User Departments through Ward Administrator	July - August
Documentation of meetings containing the following: 1. Minutes 2. Attendance Registers 3. Completed Commitment Forms	Ward Administrator	August
STAGE 4: PROJECT IDENTIFICATION, COSTING AND TECHNICAL REVIEW		
Completed project priority list submitted to user department. **(ANNEXURE 3).** This list provides clear indication of projects ward councillors would like to have implemented in order of priority. It will minimize time spent on costing of projects that is lower on the list and that might not be implemented.	Ward Administrator – after decisions taken at ward committee meeting.	September
Costing of projects	User Department	September
Capturing of projects on planning and prioritization system	User Department	September
Documentation required for this stage include: 1. All envisaged outcomes of projects in writing by the councillor and ward committees. This does not include technical specifications, but include the following: location, what, when (operational projects), where, target beneficiaries, exactly what the councillor require	User Department and Councillor	September

assistance with, etc. Note the importance of User Departments clearly understanding exactly what the Councillor envisage with the project in order to be able to point out possible practical/technical problems that can be foreseen with implementation. 2. Minutes of meetings between user department and councillors and ward committees, site meetings inclusive of preliminary engagements with budget office on proposed projects. 3. Confirmation from user departments that projects will be finalized within the planned financial year through the submission of project management plans **(ANNEXURE 3)** to the Manager Councillor Support for collation and submission to Council for approval.	User Department and Ward Administrator User Department	
STAGE 5: PROJECT APPROVAL AND AUTHORISATION		
Submission of all ward project plans to the Executive Mayor. **(ANNEXURE 4)**	Manager Council Support	October
Obtain recommendation from Executive Mayor and submit all ward projects to Mayco as part of draft budget.	Manager Council Support via Budget Office	November
Creation and allocation of Ukeys for all ward projects	Budget Office with support from User Departments	November
Council approval of ward project plans as part of draft and final budget.	Council	March and May
Documentation required for this stage include: 1. Completed and signed Ward Project Plans per ward. 2. Minutes of meetings	Manager Council Support Secretariat	May
STAGE 6: IMPLEMENTATION		
Monthly reporting on implementation of projects submitted to Manager Council Support	User Department	Monthly starting in July of each financial year.

Collation and monthly reporting on progress to Executive Mayor and Speaker	Manager Council Support	Monthly starting in August of each financial year.
Changes to approved Ward Allocation Projects can be done as part of the adjustment budget following the same processes and approvals as departmental adjustment budget requests. It is important to note that the adjustment budget does not allow for the creation of new projects, but only for the movement of budget between previously approved projects on the existing budget.		

14 DEVIATION FROM POLICY

14.1 Deviation from the project selection criteria as listed in section 8 above may be considered by the Municipal Manager on receipt of a written request from the Manager Councillor Support, supported by the User Directorate, detailing the motivation for such a deviation. The initial request for a deviation from the criteria / guidelines listed must be received in writing from the ward councillor (as in formal email / letter and not WhatsApp correspondence. Where applicable, the minutes of the decision as discussed in the ward committee meeting must be attached).

14.2 The basis of the Municipal Manager's consideration of a deviation shall be whether the deviation would further the Policy Objective as set out in section 3 of the Policy.

14.3 The Municipal Manager shall report to Council on the requests received for deviations from the Policy.

15 PROJECT REVIEW

15.1 After every financial year there shall be a review of the projects undertaken by the Ward Allocation process. This review will be undertaken by the Manager Councillor Support and reported to the Municipal Manager and Director's Forum. Once supported the reviewed document must be submitted to Council;

15.2 The review must cover the following for all the projects undertaken in the municipal area:

15.2.1 Ward number and Ward Councillor name;
15.2.2 List of projects per User Directorate responsible;
15.2.3 Budgeted cost against projects;
15.2.4. Whether the project was completed within the planned time by the User Directorate – if not, reasons must be supplied;
15.2.5 Assessment of project as to whether the original objectives of the project were achieved;
15.2.6 Assessment of projects in terms of quality;
15.2.7 Assessment of the sustainability of the projects in terms of maintenance and operating cost;
15.2.8 Check list for Asset Register and Insurance;
15.2.9 Reason for the under spending of allocated funds in order to reflect savings or over-quoting

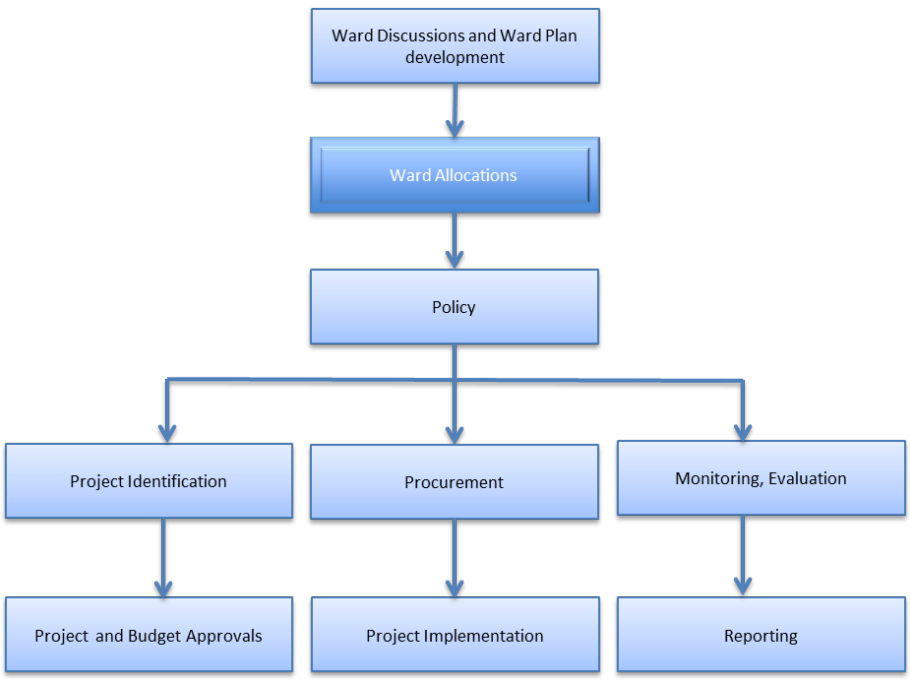
16 ANNEXURES TO POLICY

ANNEXURE 1: Ward Allocation SOP
ANNEXURE 2: Ward Allocation Commitment Form
ANNEXURE 3: Ward Allocation Project Plan
ANNEXURE 4: Ward Allocation Project approval budget submission format

Stellenbosch Municipality
Standard Operating Procedures

SOP #		**Version #**	**1.1**	**Date**	2018-10-19
Responsible Directorate	**Strategic and Corporate Services**	**Responsible Person**	**Manager Councillor Support**	**Author**	**Manager Community Development**
Delegation ref #		**Description/ Delegation Name**	**Determine Operational Procedures**		
SOP Title	**Ward Allocation Projects and Funding**				
Purpose	This SOP explains the process to through which Ward Allocation funds are approved, starting with the identification and costing of projects through to the implementation and reporting on completed ward projects.				
Scope	Council may allocate as part of the municipal annual budgetary process certain funding from the rates accounts towards the Ward Allocations which may be an Operating Budget allocation and/or a Capital Budget allocation. The objective of the Ward Allocations is to create opportunities for the Councillors to identify ward projects, with the support of their Ward Committees, which would uplift their communities. These projects would need to fit into the basket of services of the relevant User Department.				

High Level Process Graph



Approval Structure & Revision History Log

Responsibility	Approved by	Signature	Date approved
Head of Department			……../……../20…….
Head of Directorate	A de Beer		……../……../20…….
Municipal Manager	G Mettler		……../……../20…….

Date of first implementation
……../……../20…….

Planned Review Date	Date of Review	Reviewed by	Changes	Approved by	Signature	Date Approved	Date Implemented
Month/20..	.../.../20…					.../.../20…	.../.../20…
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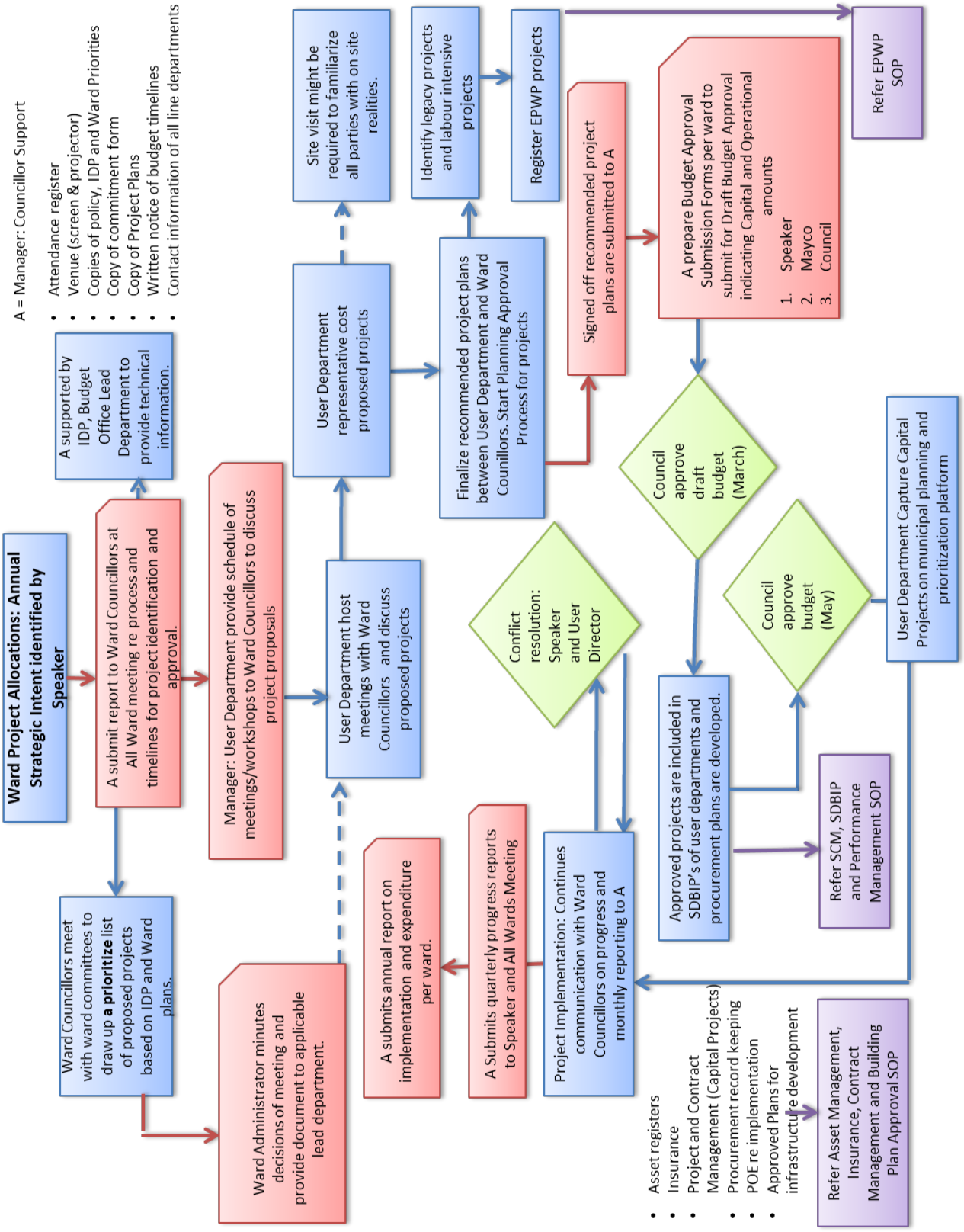
Standard Operating Procedure Process Flow:



References:

Reference #	Reference Name	Requirements
Act 56 of 2003	Local Government Municipal Finance Management Act	Section 18 and 19: Funding of expenditure and Capital funding. Section 21 (2) a: When preparing a budget the Integrated Development Plan must be taken into account.
Act 32 of 2000	Local Government Municipal Systems Act	Sections 7(e) Ward participatory system which allows for matters of local concern to wards to be dealt with by committees established for wards. Section 72(3) Object of Ward Committees to enhance participatory democracy in local government. Section 74 – Powers and Functions of Ward Committees
National Treasury	Municipal Budget and Reporting Regulations	
Stellenbosch Municipality	Asset Management Policy	Recording and safe keeping of municipal assets. Insurance of municipal assets.
Stellenbosch Municipality	Supply Chain Management Policy	Procurement of goods and services.
Stellenbosch Municipality	EPWP Policy	Registering, management and administration of EPWP projects. Recruitment and selection of beneficiaries.
Stellenbosch Municipality	Integrated Development Plan	Strategic Objectives of Stellenbosch Municipal Services, identification of ward priorities and baseline needs.

Definitions:

Name	Description
Capital budget	is expenditure relating to the purchase, upgrade or refurbishment of a Council asset (property, plant and/or equipment);
Council	means the municipal Council of Stellenbosch Municipality
Councillor	means a ward council member of the Council of the Stellenbosch Municipality
User directorate	is the directorate whose core business encompasses the ward allocation project, which is the dominant user or beneficiary of the outcome of the ward allocation project and which accepts responsibility and ownership of the ward allocation project
Legacy project	is a project that is executed in a financial year and of which the benefits to the community continues into the future
User Department	is the department whose core business encompasses the ward allocation project, which is the dominant user or beneficiary of the outcome of the ward allocation project and which accepts responsibility and ownership of the ward allocation project
Operating budget	refers to expenditure, other than capital, in respect of Council activities and includes repairs and maintenance of Council assets
Ward committee	means a committee that has been established for each ward in terms of section 73 of the Local Government: Municipal Structures Act (Act No. 117 of 1998);
Ward project	a project identified by the ward councillor in consultation with the ward committee and financed by the ward councillor ward allocation
EPWP	Expanded Public Works Programme

Procedure Outline:

Action ref	Procedure Description	Timeframe	Person(s) Responsible	Resources Required	Deliverables	Dependencies	Links to SOP
1.	**Stage 1:** Strategic Intent Identification and communication	Jul	Speaker		Strategic Intent communicated to Ward Councillors		
2(a)	**Stage 2:** Report on IDP and budget process and timelines submitted to All Wards meeting.	July	Manager Councillor Support	Information on Budget and IDP Process	All Wards Agenda, minutes and attendance registers.	Reliant on information from Budget and IDP Office. Require attendance of User Department representatives	
2(b)	**Stage 3:** Ward Committee Meetings	July	Ward Councillor	Stationery	Attendance registers and Minutes of meeting	Availability of committee members and Ward Administrator	
3.	Discussion Workshops between User Departments and Ward Councillors	August	User Department Representative	Functional experience	Minutes of workshops and attendance registers. Annexure 2: Commitment Forms.	Availability of other line departments should projects be across departments. Availability of Ward Committee Meeting minutes.	
4(a)	**Stage 4:** Costing of projects	September	User Department		Annexure 3: Project prioritization forms. Budget estimations for projects.	Receiving Quotations in time. Detail provided by councilor in draft project plan.	
4(b)	Site visits (if required)	September	User Department	Transport	Detailed sketches		
5(a)	Finalize Project Plans: Ensure appropriate Zoning and Building Plan Approval for CAPEX if required.	September	User Department	OPEX Budget if project require future operational expenditure	Signed Project Plans recommendations	Required approvals received. OPEX	
5(b)	Identify labour intensive projects and register as EPWP projects	September	User Department		EPWP project registered	OPEX to pay stipends	EPWP SOP
5(c)	EPWP Recruitment and Selection Process	April - May	User Department	Approved OPEX	EPWP Employment Contracts	OPEX	EPWP SOP
5(d)	Capture capital projects on municipal identification, planning and prioritization system	September	User Department	Approved CAPEX Access to system	Project register	Approved projects	

6	Submit signed Project Recommendation Plans to Manager: Councillor Support	September	User Department		Signed Ward Allocation Project Plans		
7	**Stage 5:** Collate recommended Ward Allocation Projects per ward and submit to Executive Mayor	October	Manager: Councillor Support		Ward Allocation Budget Approval Forms for each ward. Annexure 4: Ward Project plans	All User Departments submitting Project Plans on time.	
8	Recommended Ward Allocation Projects included in Draft Budget	Febr	Manager: Budget		Council Agenda	Receipt of all Ward Allocation Project Approval Forms	
9	Approval Draft Budget	March	Council	Funds allocated to Ward Projects	Council Minutes	Council Approval	
10	Assign UKey numbers to all projects	November	Manager: Budget		Detailed departmental budgets		
11	Incorporate projects into departmental SDBIP's	May	Manager: Budget Head: Performance Management		Departmental SDBIP's	Final Council Approval	SDBIP and Performance Management SOP
12	Final Budget Approval	May	Council	Funds allocated to Ward Projects	Approved Budget		
13	Develop Procurement Plans	June	User Departments		Approved Procurement Plans		SCM SOP
14	**Stage 6:** Project Implementation, including, but not limited to: 1. EPWP management and administration (if applicable) 2. Asset Management and Insurance registration (if applicable) 3. Procurement 4. Meetings with Councillors 5. Contract Management 6. Project Monitoring 7. Monthly progress report submission 8. Record Keeping 9. Dispute resolution	July - June	User Departments User Directors Executive Mayor and Speaker	Approved Orders Staff Capacity Overtime Budgets (OPEX functions) Support from and communication flow between User Departments and Ward Administrators	Orders, Minutes of Meetings, Contract Evaluation Reports, Monthly Progress Reports, EPWP Project Management Reports, Asset and Insurance Registers and, POE's	SCM processes	SCM, Asset Management and Insurance Register SOP Contract Management SOP
15	Combined Ward Allocation Project Implementation Monthly Progress Reports Submission	July - June	Manager Councillor Support		Minutes of Council Meeting	Receipt of Monthly reports from User Departments	

16	Quarterly progress reporting at All Ward Meetings	October, January, April, July	Manager Councillor Support		Quarterly Report	Receipt of Monthly reports from User Departments	
17	Annual Ward Project Implementation Report	June	Manager: Councillor Support	Continues monitoring and evaluation	Council Minutes	Receipt of User Department Monthly Progress Reports	

Competencies and Approvals:

Competency Category	Competency Requirement	Competency Assessment

Health & Safety Considerations:

Name	Description

Applicable Standard Forms/Documents:

Form #	Name	Description
1	Ward Allocation Commitment Form	Confirms commitment of Ward Councillor and responsible User Department regarding implementation of projects aligned with policy requirements.
2	Ward Allocation Project Plan	Provide background information on envisaged projects in order for accurate costing to be done. Completed form serve as recommendation to Council for budget approval per project.
3	Ward Allocation Budget Approval Submission Form	Provide list of recommended projects per ward to Council for approval.
4	Ward Allocation Monthly Report	Monitor, evaluation and reporting on implementation progress along with sustainability and realization of objectives to Council.

Performance Measurement:

KPI	Unit of Measurement	Target/targets
Completed Ward Allocation Project Plans received by Budget Office prior to approval of Draft Budget.	Number of completed Ward Allocation Project Plans received.	Depending on whether the allocation is for operational only / capital only or both
Expenditure on Approved Ward Allocation Projects.	% Expenditure	90%

No	Proposals
1	

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WARD ALLOCATION PROCESS COMMITMENT FORM

2025/2026 Financial Year

CONTACT INFORMATION			
Ward No:		User Department:	
Councillor:		Official Responsible	
Email:		Email:	
Contact Numbers:		Contact Numbers:	
Ward Administrator:		Ward Committee Member	
Email:		Email:	
Contact Numbers:		Cell:	

(To be completed by Ward Councillor)	(To be completed by User Department)	(To be completed by Ward Councillor)	(To be completed by User Department)
PRIORITY RANKING	**UKEY / VOTE**	**IDENTIFIED PROJECT DESCRIPTION (Indicate IDP / Ward Priority / Baseline need linkage)**	**PROJECT COSTING**
Operational Budget			
Capital Budget			
		TOTAL	

This document serves as an agreement between the User Department and the Ward Councillor to commit to costing, planning and implementation of ward allocation projects and the agreed upon timeframes in order to achieve identified outcomes.

User Department Representative:
Name:
Date:

Ward Councillor:
Name:
Date:

I have read and understand the Ward Allocation Policy of Stellenbosch Municipality;

And thus commit as follow:

Nr:	Commitment	Councillor Initial	User Department Initial
1	That I will abide by the prescription of the all policies of Stellenbosch Municipality.		
2	As Ward Councillor, I commit to involve my ward committee members in the **written** identification of projects all projects will be captured in the minutes of the ward committee meeting and will be supplied to the User Department. The projects will be accompanied by a detailed description of what is envisaged in order to enable the User Department to cost the project accurately.		
3	The projects identified by the ward committee and the Ward Councillor will be prioritised and aligned with the IDP strategic objectives, ward based plans and identified baseline needs.		
4	As Ward Councillor and User Department, we commit to attend all agreed upon meetings and workshop to finalize project plans and ensure that we are prepared for these meetings		
5	We will identify and sign off on all agreed upon ward projects in time for the draft budget approval		
6	The submission for the draft budget will cover the total sum for the ward allocations. No projects will be identified after the approval of the draft budget.		
7	As responsible User Department representative, I commit to cost all identified projects		
8	As Ward Councillor, I understand that projects that have not been approved in the annual budget and included in the SDBIP of the User Department cannot be implemented.		
9	We will utilize the adjustment budget to ensure sufficient funding for approved projects and not identify new projects that are not included in the SDBIP of the User Department.		
10	As Ward Councillor, I commit the active involvement on the day of myself, the ward committee members and ward administrator, should operational funds be earmarked for events.		
11	Should operational funding be utilized for labour intensive projects, I commit to register the project as an EPWP project and abide by the applicable policy. As Ward Councillor, I will not interfere with the recruitment and selection of beneficiaries of the project.		
12	Should capital funding be utilized for the acquisition of moveable assets, all assets will be barcoded and registered on the asset register and insured.		
13	As User Department representative, I will take full responsibility for the procurement processes required for the identified project. I will submit requisitions in time, but cannot take responsibility for the time required by SCM to generate an order.		
14	NO instruction will be given to any service provider without first obtaining a green order slip for said services. Once a service provider has been appointed, changes to the scope of work will not be negotiated with or expected from the service provider.		
15	As User Department representative, I will keep accurate records of all procurements and meetings in order to generate monthly reports.		
16	As Ward Councillor, I will ensure that accurate minutes are kept of ward committee meetings relating to ward projects and that ward administrator will make this freely available to the User Department. I commit the cooperation of the ward administrator with the drawing up of project feedback reports and the taking of photographic evidence.		
17	To protect both the Ward Councillor and User Department representative NO petty cash or direct payments will be allowed as part of ward projects.		
18	All discussions surrounding the ward projects will be followed up with written confirmation of said discussion.		

We agree that ward projects can only be successfully implemented if there is full cooperation between all role-players. Should problems be experienced between the Ward Councillor and the responsible User Department representative, it will be referred to The Speaker and the responsible Director.

By signing this commitment form, I confirm that I have read and understand the content and commit to adhere to all the stipulations.

Signed at _____on this ____ day of _____ 20_____.

_____ _____

Ward Councillor **User Department Representative**

ANNEXURE 3

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WARD ALLOCATION PROJECT PLAN 20____/20____

(To be completed for submission to the Draft Budget Approval. Complete a separate plan per project.)

FOR COMPLETION BY USER DEPARTMENT REPRESENTATIVE IN CONSULTATION WITH WARD COUNCILLOR								
WARD NUMBER			Valley of Possiblity			Linked to the following IDP need/s:		
Operational			Green and Sustainable Valley					
Capital funds			Safe Valley					
Pooling of Funds	**Y**	**N**	Valley with Dignified Living					
Pooling with ward:			Valley of Good Governance and Compliance					
Signature of Pooling Ward Councillor/s:								
PROJECT NAME:								
PROJECT OBJECTIVES:								
DESCRIPTION (Please be very specific. What, when, where, how, who. If an operational project and in collaboration with a local organization – specify please.) A site visit might be required for all parties to familiarise themselves with the detail.			**What:**					
			When:					
			Where:					
			How:					
			Who:					
Is this a labour intensive project?	**Y**	**N**	EPWP Registration	**Y**	**N**	Confirmed (V Swartz):		
Official responsible for managing EPWP project (contracts and monthly admin):			Name and Surname: Contact Details:			Official Signature:		
If capital project:			Are there operational funds linked to project?	**Y**	**N**	UKey:		
			Are new assets procured?	**Y**	**N**	Location bar code:		
Sustainability of Project:			Indicate how sustainability is ensured: Maintenance, ect.					
Confirmation of Ward Committee involvement in identification of project:				Ward Committee Meeting minutes attached:		**Y**	**N**	

SHARING OF RESPONSIBILITY (Add additional lines if needed):		
What	**Description**	**Who**
Procurement (Detailed specifications to be attached for procurement needs.)		
Public Participation (if required)		
Transport Plan		

FOR COMPLETION BY RESPONSIBLE USER DEPARTMENT						
Procurement process to follow (Please attach departmental project plan to indicate timelines for specifications, adjudication and implementation):		Normal		FQ		Bid	
COSTING (Please attach quotations as estimate. Add additional lines if needed):		Is this a single or multi-year project?				**S**	**M**
Type of budget	**Description**		**UKey**		**Amount**		
Capital Expenditure (If capital project)	Year 1				R		
	Year 2				R		
Operational Expenditure (If Operational proj)	Item 1				R		
	Item 2				R		
	Item 3				R		
TOTAL					R		

OBSTACLES IDENTIFIED FOR IMPLEMENTATION

Recommended:

_____	_____	_____	_____	_____
Ward Councillor	User Department	Director	Manager Councillor Support	Budget Office
_____	_____	_____	_____	_____
Date	Date	Date	Date	Date

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ANNEXURE 4

PROJECT BUDGET APPROVAL SUBMISSION FORM (To be completed by Manager: Council Support)

WARD NO		
Councillor Name		
Completed Project Plans Received	Yes	No

Capital Budget

	Ukey No	Description	Lead Department	Amount	Pooling with Ward
1					
2					
3					
			TOTAL		

Operational Budget

	Ukey No	Description	Lead Department	Amount	Pooling with Ward
1					
2					
3					
			TOTAL		

Ward Councillor
Date:

Manager Council Support
Date:

User Director
Date:

Budget Office
Date:

APPENDIX 24

STELLENBOSCH MUNICIPALITY

WARD COMMITTEE POLICY

2025/2026

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Policy and Procedures for Ward Committees

Compiled in terms of the Local Government: Municipal Structures Act, 117 of 1998; Local Government: Municipal Systems Act, 32 of 2000 and 2005 DPLG Guidelines

Preamble

WHEREAS the Municipality is committed to encouraging the involvement of communities and community organisations in its affairs.

WHEREAS the Municipality is a municipality with an executive mayoral system combined with a ward participatory system as set out in section 9(d) of the Act.

WHEREAS the Council has resolved in terms of section 72(2) of the Act to adopt the ward participatory system.

IT IS THEREFORE RESOLVED by the Council as follows.

Definitions

In this Policy and Procedures, a word or expression has the meaning assigned to it in applicable national legislation; otherwise, it has the meaning set out below:

"the Act" means the Local Government: Municipal Structures Act, 1998 (Act 117 of 1998);

"Council" means Council of Stellenbosch Municipality or the Stellenbosch Town Council;

"election officer" means the person in charge of the election of ward committee members at an election meeting, which person must be an official of the Municipality or an impartial person appointed by the Municipality for this purpose;

"Executive Mayor" means [insert];

"geographical area" means a portion of the ward (e.g. a block of streets) to be served by a ward committee member or more than one ward committee member;

"Mayoral Committee" means [insert];

"Municipality" means Stellenbosch Municipality;

"nominee" means a person nominated in terms of clause 5 for election to a ward committee by a registered voter residing in that ward;

"out-of-pocket allowance" means out of pocket allowances to be paid to members of ward committees in respect of their participation in the activities of the ward committees as contemplated in clause 73(5)(c) of the Act; **"Policy and Procedures"** means this document;

"resident" means a resident of the ward for which the ward committee was established; and

"Speaker" means the Speaker of the Council.

CHAPTER 1
ESTABLISHMENT AND ELECTION

1. Establishment

With effect from a date set by the Municipality, ward committees will be established for all wards.

2. Status of ward committees

(1) The object of a ward committee is to enhance participatory democracy in local government.

(2) A ward committee:

(a) is an advisory body;

(b) is a representative structure of the ward;

(c) is an independent committee of the community in a ward;

(d) is impartial and performs its functions without fear, favour or prejudice;

(e) is not politically orientated;

(f) as a representative structure of the community, is accountable to the community; and

(g) is an integrative umbrella body responsible for coordination of ward developmental initiatives, promotion of accountability and social cohesion.

3. Composition of ward committees

(1) A ward committee will comprise of the ward councillor representing that ward in the Council and not more than 10 other persons elected in accordance with clauses 6 to 10. Gender equity and diversity of interests will be pursued by the election officer. This will be done by drawing the attention of the voters at the start of an election meeting to the importance of:

(a) striving for equal representation of men and women on the ward committee; and

(b) having representatives for different communities within the ward on the ward committee in the case of a geographical representation system.

(3) The Municipality must appoint ward administrators to fulfil the administrative and/or secretarial duties of a ward committee.

(4) A ward councillor may delegate in writing the chairing of a meeting in his/her absence to a proportional representation councillor or any member of the ward committee.

(5) A ward committee may extend a standing invitation to a maximum of two individuals who they feel will contribute to a better representivity of the ward committee, as observers to the ward committee.

(6) The observers mentioned in sub-clause (5) above will have no voting rights during ward committee meetings.

4. Decision on type of ward committee

(1) When a new ward committee is to be established, the Municipality must determine beforehand whether the particular ward warrants a single election following the geographical representation system, taking into account the diversity of communities as well as the geography of that ward.

(2) The administration of the Municipality, after consulting with ward councillors, must make a recommendation to the Council in respect of the type of election system to be used for each ward. The Council will decide on the type of election system to be used for each ward.

(3) In the case of a geographical representation system, the Municipality, in consultation with the ward councillors, must determine beforehand how many ward committee members will be representing each geographical area, taking into consideration the pro-rata numbers of registered voters in each voting district.

(4) The ward councillor, in consultation with residents, must determine the number of the geographical blocks for the ward taking into consideration the distribution of registered voters in the area.

5. Nomination

(1) Before the Municipality calls for nominations for a general election of ward committees, an information campaign must be undertaken to inform the public and councillors on all aspects of the election.

(2) In the case of a geographical representation system, only nominations in respect of and made by a registered individual residing in the particular geographical area will be valid.

(3) The Municipality must:

(a) publish a call for nominations for candidates for ward committee elections in one or more of the local newspapers circulating in the Stellenbosch municipal area at least 45 days before close of nominations; and

(b) advertise the call for nominations on notice boards in municipal buildings and municipal libraries for a period of at least 30 days.

(4) A nomination must be accompanied by:

(a) a written acceptance of the nomination by the nominee in the prescribed format; and

(b) a copy of the ID document or ID card of both the proposer and nominee.

6. Election criteria

To be elected as a member of a ward committee, a person:

(a) must be a registered voter in the ward concerned;

(b) may not be a member of the Council;

(c) may not be in the full-time employment of the Municipality;

(d) may not, on and after the date of nomination, be in arrears with the Municipality for rates and service charges for a period of more than three months;

(e) may not be someone who, after February 1997, has been convicted of an offence and sentenced to imprisonment for a period of not less than 12 months without the option of a fine;

(f) may not be someone of unsound mind who has been declared so by a competent court; and

(g) may not be an insolvent or unrehabilitated insolvent.

7. Election meeting

(1) Elections will be held according to the type of election system determined by the Council for each ward in terms of clause 4 above.

(2) On determining the election meeting venue (or venues, in the case of separate meetings), the Municipality must take into account, *inter alia:*

(a) the input of the ward councillors and communities concerned;

(b) distances for voters to travel;

(c) the needs of minority or vulnerable groups to be accommodated on the ward committee; and

(d) the existence or not of separate communities within the ward with dissimilar needs.

(3) After the nominations have closed, the Municipality must:

(a) convene an election meeting for and within each ward after confirmation of the election date with the relevant ward councillor; and

(b) make public the date, time and place of a ward election meeting by way of official notice in local newspapers as well as loud-hailing in the relevant wards using all the official languages of the province, as well as through other means of public communication determined by the Council.

(4) Only residents who are registered as voters in the ward concerned may attend and vote at the meeting. Municipal officials and members of the media may attend the meeting but may not vote at the meeting.

(5) The ward election meeting must be chaired by the election officer.

(6) Provision must be made for illiterate people, where applicable.

8. Election procedure

(1) The ward councillor, if present, may welcome the voters and the candidates and must then take a seat amongst those present at the meeting and refrain from any interference with the proceedings.

(2) The election officer will then take control of the voting process and explain

the procedure to be followed.

(3) The nominees:

(a) must be introduced by the election officer; and

(b) may then be allocated, on an equal basis, time to address the meeting.

(4) After the nominees for a geographical area have been introduced, the election officer will call for a vote on those nominees.

(5) If only one person was nominated, the election officer must declare that person elected.

(6) The election officer must declare elected the nominee who receives a majority of the votes (50% plus one) cast.

(7) If no nominee receives a majority of the votes cast, a second vote must be taken on the three nominees that received the highest number of votes in the first vote.

(8) If no nominee receives a majority of the votes cast in the second vote, a third vote must be taken on the two nominees that received the highest number of votes in the second vote.

(9) If the two nominees receive the same number of votes after the process in sub-clause (8) above, the election officer must determine the elected person by the draw of lots.

(10) Once all vacancies have been filled, the election officer must indicate to those present their right to appeal, as follows:

(a) any such appeal must be lodged with the office of the Speaker within seven days of the election;

(b) appeals will be dealt with by an independent person appointed for this purpose by the Speaker and agreed to by the appellant. The findings of the independent person will be binding.

(11) The ward councillor may now take control of the meeting to thank everybody present, congratulate the successful candidates and close the meeting, should he/she so wish.

9. Voting

(1) Each community member present may cast one vote for one nominee residing in his/her geographical area.

(2) Voting will be by ballot paper unless 75% or more of the voters decide to vote by show of hands. This may be determined for the meeting as a whole or for each geographical area separately.

(3) Where voting is done by show of hands, the nominees for each geographical area must leave the hall for the duration of the election with respect to that geographical area. Informed by previous experiences, the Municipality is kindly advised to use secret ballot in order to avoid any disruptions and intimidation tactics we experienced in the past.

(4) The ward councillor may vote for a nominee in his/her geographical area.

(5) The ward councillor may not, before or during the election meeting, influence or campaign for the election of ward committee members.

Election (voting) process at election venues

9.1 The elections will be conducted in accordance with the election (voting) process.

9.2 Only registered voters, whose names appear on the voters' roll of the Ward, where election of a particular Ward Committee are conducted will be eligible to participate in the elections of the particular Ward Committee.

9.3 A registered person can only vote for one organisation/sector and/ one geographical block representative during the election process of a particular Ward Committee.

9.4 A minimum of not less than 2 (two) organisations/sectors to be elected as members of a particular ward committee whilst the balance must be elected from geographical blocks.

9.5 The ratio between organisations/sectors and geographical block representation, also taking into consideration 9.4 above, will be determined by the newly elected Ward Councillor, in consultation with the appointed election officer, taking into consideration the nominations received for the particular ward, upon finalising the list of nominations.

CHAPTER 2

TERMS OF OFFICE, VACANCIES AND DISSOLUTION

10. Term of office

(1) The term of office for a ward committee will run concurrently with that of the Council up to the day of the next municipal elections.

(2) Members of a ward committee will vacate office when a new Council is declared elected.

(3) The vacation of office by a ward councillor does not affect the term of office of the 10 members elected in accordance with clauses 5 to 9.

(4) A ward committee member may be re-elected, subject to the above sub-clauses.

11. Dissolution

(1) The Council may, by notice addressed to a ward committee, dissolve the ward committee when:

(a) it fails to meet three consecutive times as per schedule of meetings;

(b) a majority of members, in terms of a vote taken at a ward committee meeting, recommends to the Council that the ward committee be dissolved; or

(c) maladministration, fraud, corruption or any serious malpractice has occurred or is occurring in the ward committee.

(2) The Council must give prior notice to a ward committee of the intention to dissolve the ward committee subject to a right to reply within 14 days.

12. Termination of membership

The membership of a ward committee member will be terminated if that member:

(a) resigns in writing;

(b) is no longer qualified, in terms of clause 6 above, to be a member of a ward committee;

(c) is removed from office by the Speaker in terms of clause 13; or

(d) dies.

(e) Relocates to another ward

13. Removal from office

The Municipal Council may remove a member of a ward committee from office, after consideration of the Speakers recommendation to Council, based on an internal investigation by the office of the Speaker. Said internal investigation must be based on the "Audi Alteram Partem" rule. Grounds for removal as follows: Municipal Council, upon recommendation by the Speaker, can remove a member of a ward committee from office if that member:

(a) fails to attend three consecutive meetings without obtaining leave of absence from the ward committee;

(b) deliberately fails to adhere to meeting procedures or is guilty of gross misconduct during ward committee meetings;

(c) is involved in proven and malicious activities undertaken solely to undermine the authority of the Council or the ward councillor; or

(d) is engaged in corruption or deliberately fails to disclose a material conflict of interest.

14. Filling of vacancies

(1) The Speaker must fill the vacancy by declaring elected the person who received the second highest number of votes in the geographical area concerned during the election held in terms of clause 8.

(2) If nobody can be declared elected in terms of sub-clause (1) above, the ward committee may, by means of an information campaign in the relevant geographical area, call for qualifying nominations from that area, consider the nominations received and by a majority vote of the members present, fill the vacancy through a process of co-option.

(3) The intention to fill a vacancy through a process of co-option must be placed on the ward committee's agenda beforehand, and the agenda must be circulated to members at least seven days before the meeting.

(4) The geographical area representation of the member who vacated his/her position must be taken into account when filling a vacancy.

(5) A person co-opted as a ward committee member must comply with the criteria stipulated in clause 6 above.

(6) The ward committee vacant post will be filled within a month after the vacancy has occurred.

CHAPTER 3

POWERS AND FUNCTIONS AND CONDUCT OF MEMBERS

15. The role of the Speaker

The Speaker:

1. Must ensure effectiveness and functionality of ward committees and other public participation processes in terms of section 37(k) of the Municipal Structures Amendment Act (2021);
2. Must ensure that ward committees are established within hundred and twenty (120) days after the election of municipal councils in line with the hundred and twenty (120) days are calculated from the day on which the Independent Electoral Commission (IEC) declares the results of the Local Government Elections;
3. If the Municipality fails to establish ward committees, the Speaker must write a letter to the MEC for Local Government requesting extension. The MEC is required in terms of section 73 of the amended Structures Act to reply and indicate whether the extension has been granted or not within fourteen (14) days.

(1) is the patron/custodian of ward committees;

(2) must ensure that ward participatory structures are established in line with the guidelines set and applicable legislation;

(3) must in collaboration with ward councillors regulate and monitor the frequency of ward committee and community report-back meetings;

(4) must through his/her office ensure functionality of ward committees;

(5) must ensure that the local government environment is conducive to active citizen participation in governance at local level;

(6) must ensure ongoing training and capacity building programmes; and

(7) must set deadlines for submission of ward committee reports.

16. Powers and functions of ward committees

(1) A ward committee may make recommendations on any matter affecting its ward to the ward councillor or through the ward councillor to the Council, the Mayoral Committee or the Executive Mayor.

(2) The following functions and powers are delegated to ward committees by the Council in terms of clause 59 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000):

(a) to serve as an official specialised participatory structure in the Municipality;

(b) to create formal unbiased communication channels as well as co-operative partnerships between the community and the Council. This will be achieved by:

(i) advising and making recommendations to the ward councillor on matters and policy affecting the ward;

(ii) assisting the ward councillor in identifying challenges and needs of residents;

(iii) disseminating information in the ward concerning municipal affairs such as the budget, integrated development planning, performance management system (PMS), service delivery options and municipal properties;

(iv) receiving queries and complaints from residents concerning municipal service delivery, communicating these to the ward councillor and through him/her to the Council;

(v) ensuring constructive and harmonious interaction between the Municipality and community through the use and co-ordination of ward residents' meetings and other community development forums; and

(vi) interacting with other forums and organisations on matters affecting the ward; and

(c) to serve as a mobilising agent for community action within the ward. This may be achieved by:

(i) attending to all matters that affect and benefit the community;

(ii) acting in the best interest of the community; and

(iii) ensuring the active participation of the community in:

(aa) service payment campaigns;

(bb) the integrated development planning process;

(cc) the Municipality's budgetary process;

(dd) decisions about the provision of municipal services; and

(ee) decisions about by-laws.

(3) No executive powers will be delegated to ward committee members.

(4) A ward committee majority may express dissatisfaction to the Speaker in writing on the non-performance of a ward councillor.

17. Subcommittees

(1) A ward committee may establish one or more subcommittees necessary for the performance of its functions and may involve organisations more broadly.

(2) A ward committee must:

(a) appoint the members of such a sub-committee;

(b) appoint the chairperson of such a sub-committee from amongst its members; and

(c) determine the function of such a sub-committee.

(3) Meetings of the ward committee and its sub-committees may serve as a ward forum for major discussions.

(4) Stakeholders in the ward may apply to the ward committee to participate in sub-committees that are relevant to their fields of interest and to their day-to-day functioning as a sector.

18. Conduct of members

A member of a ward committee:

(a) must perform the functions of the committee in good faith and without fear, favour or prejudice;

(b) may not use the position or privileges of a member for private gain, or to improperly benefit another person;

(c) may not act in any other way that compromises the credibility, impartiality, independence or integrity of the committee;

(d) must adopt the principle of accountability to the community and the Council regardless of political affiliation;

(e) must be accessible to the community and ensure that all role players can relate to the process and the issues at hand and are able to provide their input in respect of the processes of the ward committee;

(f) must adopt the principle of transparency to promote openness, sincerity and honesty among all the role players in a participative process and promote trust and respect for the integrity of each role player and a commitment by all to the overriding objectives of the process in the interest of the common good;

(g) must recognise diversity with empathy for the differences associated with race, gender, religion, ethnicity, language, age, economic status and sexual orientation;

(h) must consider all views and opinions in the process of community participation. Special effort should be made to include previously disadvantaged persons and groups, including women and youth in the activities of the ward committee; and

(i) must provide an apology with a valid reason to the chairperson of the committee or the ward administrator if he/she cannot attend a meeting.

CHAPTER 4

WARD COMMITTEE MEETINGS

19. Chairperson

(1) Subject to clause 3(4) above, ward committee meetings are convened and chaired by the ward councillor.

(2) Members of the ward committee must, well in advance of a ward committee meeting, not less than 72 hours prior to the meeting submit substantive items to be discussed to the chairperson.

(5) The chairperson will be responsible for preparing an agenda for ward committee meetings.

(6) The chairperson will determine when and where the ward committee meets, subject to sub-clause (5) below.

(7) A ward committee should meet on a monthly basis but must meet at least quarterly.

20. Purpose of ward committee meeting

(1) The purpose of ward committee meetings is:

(a) where ward committee members raise, formulate and table matters affecting the ward or geographical area / sector / portfolio;

(b) for the ward councillor to report on:

(i) matters decided by the Council; and

(ii) initiatives, information, campaigns and programmes of the Council;

(c) to discuss complaints received by ward committee members on municipal service delivery in the ward; and

(d) to formulate views and action plans on the above matters.

(2) Number of meetings

(a) at least two ward committee meetings per quarter; and

(b) two (2) public meetings per calendar year with one meeting during the first half of the year and the other during the second half of the year.

21. Quorum and decisions

(1) 50% plus one of the serving ward committee members must be present before a vote may be taken on any matter.

(2) A ward committee must endeavor to adopt its decisions based on consensus.

(3) If consensus on any matter cannot be achieved, such matter may be determined by a supporting vote of at least the majority of the members with voting rights.

22. Procedures

(1) A ward committee with a supporting vote of the majority of its serving members may determine its own procedures subject to any directions of the chairperson.

(2) Meetings of a ward committee are normally open to the public.

23. Work programme

A ward committee must:

(a) submit a work programme with specific outputs for one year to the office of the Speaker or other designated political functionary in July of each year;

(b) perform the functions as set out to achieve and indicated in the work programme:

(i) on its own initiative;

(ii) on request by the ward councillor;

(iii) on request by the Speaker or other designated political functionary;

(iv) in accordance with priorities and reasonable timeframes determined by the Speaker or other designated political functionary.

24. Administrative support

(1) The Municipality must make administrative and secretarial arrangements to enable ward committees to perform their functions and exercise their powers effectively.

(2) The Municipality may put in place conditions, such as periods of notice of meetings, to organise administrative and secretarial support to the ward committee.

(3) In the case where the Municipal Manager receives correspondence from a ward committee, he/she must give feedback to the ward councillor concerned (with a copy to the Executive Mayor) on the information or action required within 14 days of receipt of the correspondence.

(4) Ward committees are entitled by prior arrangement to the free use of venues in municipal buildings in order to hold official meetings.

25. Budget

(1) Members of ward committees will be reimbursed for out-of-pocket expenses as contemplated in clause 25(2)(a) - (e) below.

(2) The Municipality will annually budget for a stipend of R 750.00 per month per ward committee member subject to the following:

(a) attending of meetings as per the ward committee schedule of meetings;

(b) performing of functions as contemplated in clause 16 above;

(c) the maximum reimbursement of R 2 250.00 can be paid at the end of each quarter after verification (meaning in the first two weeks of the new quarter) to ward committee members in person and not to organisations that she or he represents (For e.g., this means that payment for the quarter October – December of the particular year will be made during the first two weeks of January of the next year). The amount payable depends on the attendance of ward meetings by the respective ward committee member. The payment will be made after the completion of the entire verification process.

(d) that reimbursements only be paid on verification of attendance register of meetings and that reimbursements will only be electronically transferred to the bank account of the relevant ward committee member(s);

(e) that non-attendance of ward committee meetings and/or non-performance of functions as stipulated in clause 16 above without a valid reason be reported to the Speaker;

(f) ward committee members will only be paid for attendance at meetings after the proper verification. Failure to attend the meeting will result in no payment for the respective meeting.

(g) Not attending three (3) meetings in a row (with or without apology) must be reported to the Speaker.

(h) that ward committee members may elect not to be reimbursed. This confirmation must be submitted in writing on a quarterly basis by the respective ward committee member who chooses not to be reimbursed and submitted to the ward administrator and Executive

Support Officer.

26. Accountability

A ward councillor must:

(a) ensure that full and proper records are kept of the minutes of ward committee meetings;

(b) ensure that the ward committee's available resources are properly safeguarded and used in the most effective and efficient way;

(c) ensure that all statutory measures applicable to the ward committee are complied with;

(d) ensure that all recommendations and comments made by the ward committee are formalised and submitted to the office of the Speaker or other designated political functionary for presentation to the Council or conveyed timeously to the appropriate external decision-making authority;

(e) report a view adopted by the ward committee to the Council, but may indicate his/her agreement with the view in the report;

(f) ensure the production of a progress report on major achievements and areas of failure, with reasons, within two months after the end of the financial year;

(g) submit the progress report to the Speaker or other designated political functionary for a review of the performance of the ward committee; and

(h) implement any corrective measures to ensure effective and efficient performance of the ward committee as suggested by the Speaker or other designated political functionary.

27. Dispute resolution

The following mechanisms are recommended when disputes arise within ward committees:

(a) every effort should be made to deal with disputes;

(b) when a dispute arises, the ward councillor should notify the Speakers office, after which the Speaker must attempt to resolve the dispute through a process of mediation.

~~(c)~~ if the attempt at mediation fails,the Speaker may choose to arbitrate or appoint and independent arbitrator to facilitate the process.

(d) if the majority of the members of the ward committee remain aggrieved, the matter should be brought to the attention of Council via office of the Speaker whereafter Council must make final resolution This should be avoided as far as possible.

PUBLIC MEETINGS (WARD MEETINGS)

28. Chairperson

(1) Public meetings (ward meetings) are chaired by the ward councillor. A ward councillor may delegate in writing the chairing of the meeting to a proportional representative or any member of the ward committee under special circumstances. Such a notification of delegation must be submitted formally in writing to the Office of the Speaker at least 24 hours before the meeting.

(2) A ward councillor, in consultation with the ward committee, determines when and where the meeting will be held, subject to sub-clause (3).

(3) A public meeting must be held at least twice per calendar year.

29. Purpose of ward/public meetings

Public meetings are mainly held in order to:

(a) register the concerns and inputs of the community with regard to service delivery, general development of the community, disaster management and any other municipal concern the community may have; and

(b) report back to the public on issues that affect it.

(c) The meetings of the IDP cycle do not replace the formal public meetings that must take place as part of the ward committee meeting schedule, as per clause 20(2) above.

30. Meeting arrangements

(1) If a ward committee decides to hold a public meeting it may publish a notice in a newspaper circulating in the area concerned, stating the time, date and place of the meeting and inviting the public to attend the meeting.

(2) The scheduled date, time and place of the public meeting should be convenient so as to encourage the greatest number of people to attend. The venue must be:

(a) in a well-known place;

(b) easily accessible and, where possible, also disabled-friendly; and

(c) large enough to accommodate all people present.

(3) When the ward committee publishes a notice, it must communicate the contents of the notice, where appropriate, by electronic media or other appropriate means of communication, such as direct mail and posters or notices in key areas such as clinics, schools, bus stops and libraries in the area concerned.

(4) At the public meeting, a representative of the ward committee must:

(a) explain the meeting procedures, such as the adoption of the agenda and the time allowed for questions;

(b) explain the issues the ward committee has to consider, including any options open to the ward committee;

(c) allow members of the public attending the meeting to present their views on these issues;

(d) answer relevant questions;

(e) keep minutes of the meeting and inform the public that ward committee meeting minutes and public meeting minutes are public documents, and that the members of the community have access to these documents and may make copies at their own cost; and

(f) give feedback on previous issues, including reasons if there is a lack of progress.

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APPENDIX 25

STELLENBOSCH MUNICIPALITY

COST CONTAINMENT POLICY

2025/2026

STELLENBOSCH MUNICIPALITY

COST CONTAINMENT POLICY

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1. **DEFINITIONS**

"Act" means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

"C*onsultant*" means a professional person, individual partnership, corporation, or a company appointed to provide technical and specialist advice or to assist with a design and implementation of projects or to assist the municipality to achieve its objectives of local government in terms of section 152 of the Constitution;

"C*ost containment*" means the measures implemented to curtail spending in terms of this policy;

"*Credit Card*" means a card issued by a financial services provider, which creates a revolving account and grants a line of credit to the cardholder;

"*Debit Card*" means a card issued by a financial services provider allowing the cardholder to transfer money electronically from any bank account held by the Municipality when making a purchase;

"*Municipality*" means Stellenbosch Local Municipality;

"Persons in the employ of the municipality" means any employee of the municipality whether employed on a permanent or temporary basis and any public office bearer serving on the Council;

"*Procurement Documentation"* means any documentation used for the procurement of consultants, whether it is documentation used for tenders or formal quotations;

2. PURPOSE

The purpose of the policy is to regulate spending and to implement cost containment measures at Stellenbosch Local Municipality to ensure that the resources of the Municipality are used effectively, efficiently and economically.

3. OBJECTIVES OF THE POLICY

3.1 The objectives of this policy are to:

3.1.1 To ensure that the resources of the municipality are used effectively, efficiently and economically;

3.1.2 To implement cost containment measures.

4. SCOPE OF THE POLICY

4.1 This policy will apply to all:

4.1.1 Councillors'; and

4.1.2 Municipal employees.

4.2 In the event of any conflict between a provision of this policy and any other policy of council, the provision of this policy shall apply.

5. LEGISLATIVE FRAMEWORK

5.1 This policy must be read in conjunction with the -

5.1.1 The Municipal Finance Management Act, No.56 of 2003

5.1.2 MFMA Circular 97, published on 31 July 2019;

5.1.3 Municipal Cost Containment Regulations, 2019; and

5.1.4 Travelling and subsistence policy of Stellenbosch Municipality.

5.1.5 Bylaws of Stellenbosch Municipality.

5.1.6 Municipal Systems Act, Act 32 of 2000

5.1.7 Municipal Structure Act, Act 117 of 1998.

5.1.8

6. POLICY PRINCIPLES

6.1 This policy will apply to the procurement of the following goods and/or services:

6.1.1 Use of consultants
6.1.2 Vehicles used for political office–bearers
6.1.3 Travel and subsistence
6.1.4 Domestic accommodation
6.1.5 Credit cards
6.1.6 Sponsorships, events and catering
6.1.7 Communication
6.1.8 Conferences, meetings and study tours
6.1.9 Any other related expenditure items

7 USE OF CONSULTANTS

7.1 Consultants may only be appointed after an assessment of the needs and requirements has been conducted to support the requirement of the use of consultants.

7.2 The assessment referred to in 7.1 must confirm that the municipality does not have requisite skills or resources in its full time employ to perform the function that the consultant will carry out.

7.3 Procurement documentation for the appointment of consultants must include a clause that remuneration rates will be subject to negotiation and will not exceed the applicable rates stated below:

7.3.1 Rates determined in the “Guideline on fees for audits undertaken on behalf of the Auditor–General of South Africa” issued by the South African Institute of Chartered Accountants;
7.3.2 Rates set out in the “Guide on Hourly Fee Rates for Consultants” issued by the Department of Public Service and Administration;

7.3.3 Rates prescribed by the body regulating the profession of the consultant.

7.4 When negotiating cost effective rates for international consultants, the Accounting officer may take into account the relevant international and market determined rates.

7.5 When consultants are appointed the following should be included in the Service Level Agreements:

7.5.1 Consultants should be appointed on a time and cost basis that has specific start and end dates;

7.5.2 Consultants should be appointed on an output-specific basis, with specified deliverables and the associated remuneration;

7.5.3 Ensure that cost ceilings are included to specify the contract price as well travel and subsistence disbursements and whether the contract price is inclusive or exclusive of travel and subsistence;

7.5.4 A clause ensuring that skills transfer is done by the consultant to the relevant Municipal officials. This requirement must also be specified in Procurement Documentation.

7.5.5 All engagements with consultants should be undertaken in accordance with the municipality's supply chain management policy and Supply Chain Regulations.

7.6 The travel and subsistence costs of consultants must be in accordance with the national travel policy issued by the National Department of Transport as updated periodically.

7.7 Consultancy reduction plans should be developed to reduce the reliance on consultants.

7.8 All contracts with consultants must include a retention fee or a penalty clause for poor performance.

7.9 The specifications and performance of the service provider must be used as a monitoring tool for the work that is to be undertaken and performance

must be appropriately recorded and monitored.

8. VEHICLES USED FOR POLITICAL OFFICE-BEARERS

8.1 Should the approved capital budget of the municipality include the purchase of vehicles for official use by political office bearers, the threshold limit for such vehicle purchases may not exceed seven hundred thousand rand (R700 000) or 70% (VAT inclusive) of the total annual remuneration package for the different grades, whichever is greater.

8.2 The procurement of vehicles must be undertaken using the national government transversal mechanism unless it can be procured at a lower cost through other procurement mechanisms.

8.3 Before deciding on the procurement of a vehicle as contemplated in 8.2, the chief financial officer must provide the council with information relating to the following criteria which must be considered:

8.3.1 Status of current vehicles;
8.3.2 Affordability, including options of purchasing vs. renting;
8.3.3 Extent of service delivery backlogs;
8.3.4 Terrain for effective usage of vehicle; and
8.3.5 Any other policy of council.

8.4 If the rental option is preferred, the Accounting officer must review the costs incurred on a quarterly basis to ensure that value for money is obtained.

8.5 Regardless of their usage, vehicles for official use by public office bearers may only be replaced after completion of 120 000 kilometres.

8.6 Notwithstanding 8.5, a municipality may replace vehicles for official use by public office bearers before the completion of 120 000 kilometres only in instances where the vehicle experiences serious mechanical problems and is in a poor condition, and subject to obtaining a detailed mechanical report by the vehicle manufacturer or approved dealer.

9 **TRAVEL, SUBSISTENCE AND ACCOMMODATION**

Cost containment measures should be applied in managing and planning trips.

Air Travel

9.1 The Accounting officer in respect of all officials or political office bearers and the Executive mayor in respect of the Accounting officer may only approve the purchase of economy class tickets for air travel.

International Travel

9.2 International travel for any official or political office bearer can only be approved by the municipal council in a council meeting open to the public with a supporting vote of the majority of the members of the municipal council present.

9.3 The report to council for approval of international travel must include:

9.3.1 A motivation why the international travel is seen as critical and fully setting out the anticipated benefit that the municipality will derive from attending the event, meeting or function;

9.3.2 If international travel to the destination or event was previously undertaken, state what benefits if any derived from the previous attendance;

9.3.3 The full cost of the international travel including travel allowances to be paid; and

9.3.4 The proposed officials and political office bearers, not exceeding three, to travel and why they have been identified.

9.4 The following events will not be considered critical to justify international travel whether the full cost of the travel is paid by another institution or not:

9.4.1 Attendance of international sporting events;

9.4.2 Attendance of international social events;

9.4.3 Attendance of international party-political events;

9.4.4 The opening of another country's parliament or any other country's government's celebration events.

9.5 The accounting officer or delegated official must ensure that requirements for international travel by officials or political office bearers are not inserted into bid documents, whether it is for inspection of products at source of construction/assembly or for any other reason.

Domestic Accommodation

9.6 Overnight accommodation may only be booked where the return trip exceeds 500 kilometres.

9.7 Notwithstanding the provision in paragraph 9.6 overnight accommodation, where the return trip is 500 kilometres or less, may be booked where in the view of the accounting officer or delegated official the limitation may be impractical and any of the following instances are present:

9.7.1 The road or any other conditions could jeopardise the safety, health and security of officials or political office bearers;

9.7.2 The trips are to be undertaken over a number of consecutive days provided that a return trip is in excess of 200 kilometres;

9.7.3 The starting time of the meeting or event would require the official or councillor to leave his/her place of residence before 05:00 in order to be punctual; and

9.7.4 Overnight accommodation is cheaper than the travelling expenses payable under council policy on travel and subsistence.

9.8 Any request for overnight accommodation in compliance with paragraph 9.6 or 9.7 must be motivated on a prescribed form and approved by the municipal manager or delegated official prior to the arrangement for overnight stay;

9.9 The written approval in terms of paragraph 9.8 must be filed with the relevant supply chain documents for the accommodation booking; and

9.10 A copy of such written approval in terms of paragraph 9.8 must also accompany the request for travel and subsistence.

10. CREDIT CARDS

10.1 The accounting officer must ensure that no credit card or debit card linked to a bank account of the municipality is issued to any official or public office-bearer.

10.2 Where officials or public office bearers must incur expenditure in relation to approved official municipal activities, such officials and public office bearers may use their personal bank cards or cash, and may request reimbursement from the municipality in accordance with approved policies and processes.

11 SPONSORSHIPS, EVENTS & CATERING

11.1 The municipality may not incur catering expenses for meetings that are only attended by persons in the employ of the municipality, unless prior written approval is obtained from the accounting officer.

11.2 Catering expenses may be incurred by the accounting officer for the following, if they exceed five (5) hours:

11.2.1 Hosting of meetings;
11.2.2 Conferences;
11.2.3 Workshops;
11.2.4 Courses;
11.2.5 Forums;
11.2.6 Recruitment interviews; and
11.2.7 Council proceedings

11.3 Entertainment allowances of officials may not exceed two thousand rand (R2 000.00) per person per financial year, unless otherwise approved by the accounting officer.

11.4 Expenses may not be incurred on alcoholic beverages.

11.5 The regulations require *inter alia* that the accounting officer must ensure that social events are not financed from the municipality's budget however, this provision is not intended to impede on the constitutional obligation of the municipality as particularly set out in section 152, 153, 195(1)(h) and Schedule 4 Part B of the Constitution to promote and cultivate social development, economic development, good human-resource management and local tourism.

11.6 Social events exclude the following events linked to the strategic objectives of the municipality:

11.6.1 Economic development events;
11.6.2 Cultural festivals;
11.6.3 Local tourism festivals;
11.6.4 Youth, aged, disable and other vulnerable persons developmental events;
11.6.5 Civic honours events;
11.6.6 Staff recognition or achievement awards and functions;
11.6.7 Town centennial or other significant municipal commemorating events;
11.6.8 Opening of facilities and buildings;
11.6.9 Strategic planning sessions;
11.6.10 Non-recreational team building events; and
11.6.11 Non-recreational staff wellness functions.

11.7 Expenditure may not be incurred on corporate branded items like clothing or goods for personal use of officials, other than uniforms, office supplies and tools of trade, unless the costs thereto are recovered from the affected officials or is an integral part of the business model of a specific project or drive.

11.8 The accounting officer must ensure that any sporting events, and expenditure directly or indirectly related to sporting events such as travel

and accommodation cost, sporting gear and sporting regalia are not financed from the budget of the municipality or by any suppliers or sponsors. This provision does not prohibit the municipality to incur expenditure on municipal sport facilities as per its constitutional function.

11.9 The accounting officer or delegated official may incur expenditure not exceeding the limits for petty cash as per the municipal Petty Cash Policy for one transaction usage, to host farewell functions in recognition of officials who retire after serving the municipality for ten or more years or retire on grounds of ill health.

12 COMMUNICATION

12.1 Stellenbosch Municipality may, if matters are not required to be notified through the media to the local community in terms of section 21 of the Municipal Systems Act or any other applicable legislation, advertise municipal related events on its website instead of advertising in magazines or newspapers.

12.2 The accounting officer must ensure that allowances to officials for private calls and data costs are limited to the amounts as determined in Council's Cellular Telephone Policy or any other applicable policy that regulates cellular calls and data cost.

12.3 Newspaper and other related publications for the use of officials and political office bearers must be discontinued on expiry of existing contracts; unless, authorised by the accounting officer for officials and by the executive mayor for political office bearers that it is required for professional purposes.

12.4 Stellenbosch Municipality may participate in the transversal term contract arranged by the National Treasury for the acquisition of mobile communication services provided that the municipality cannot procure it at cheaper rates.

13 CONFERENCES, MEETINGS & STUDY TOURS

13.1 Cost containment measures with regards to conferences, meetings and study tours are dealt with in the approved Travel and Subsistence Policy.

14 OTHER RELATED EXPENDITURE ITEMS

14.1 All commodities, services and products covered by a transversal contract by the National Treasury must be procured through that transversal contract before approaching the market, in order to benefit from savings and lower prices or rates that have already been negotiated.

14.2 Municipal resources may not be used to fund elections, campaign activities, including the provision of food, clothing and other inducements as part of, or during the election periods.

14.3 Procurement of elaborate and expensive office furniture must be avoided.

14.4 If considered a requirement, only the services of the South African Police Service may be used to conduct security threat assessments of political office bearers and key officials. A report must be submitted to the Office of the Speaker.

15 ENFORCEMENT PROCEDURES

15.1 Failure to implement or comply with this policy may result in any official of the municipality or political office bearer that has authorized or incurred any expenditure contrary to those stipulated herein being held liable for financial misconduct or a financial offence in the case of political office bearers as defined in Chapter 15 of the Act read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014.

16 DISCLOSURES OF COST CONTAINMENT MEASURES

16.1 Cost containment measures applied by the municipality must be included in the municipal in-year budget report and annual cost savings must be disclosed in the annual report.

16.2 The measures implemented and aggregate amounts saved per quarter, together with the regular reports on reprioritization of cost savings, on the implementation of the cost containment measures must be submitted to the municipal council for review and resolution. The municipal council can refer such reports to an appropriate council committee for further recommendations and actions.

16.3 Such reports must be copied to the National Treasury and relevant provincial treasuries within seven calendar days after the report is submitted to municipal council.

17 REVIEW PROCESS

17.1 This policy is a budget related policy and will be reviewed at least annually or when required by way of a council resolution, or when an update is issued by National Treasury.

18 SHORT TITLE AND IMPLEMENTATION

19.1 This policy is called the Cost Containment Policy and takes effect on 1July 2025.

APPENDIX 26

STELLENBOSCH MUNICIPALITY

PETTY CASH POLICY

2025/2026

STELLENBOSCH MUNICIPALITY

PETTY CASH POLICY

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1. INTRODUCTION

The accounting officer of a municipality is responsible for the management of the expenditure of the municipality in an effective and controlled manner. Therefore, the Stellenbosch Municipality adopts the following petty cash policy.

2. REGULATORY FRAMEWORK

a) The Municipal Finance Management Act (56 of 2003)
b) Section 15 of the Municipal Supply Chain Regulations;
c) Treasury regulations in terms of Section 13(1) of the Act;
d) MFMA Circular 97 (Cost Containment Measures);
e) Cost Containment Policy;
f) Municipal Cost Containment Regulations, 2019; and
g) Any subsequent MFMA Circulars relevant to Petty Cash or Cost Containment in general that may be issued By National Treasury from time to time.

3. OBJECTIVES

Compliance with the regulatory framework in terms of the relevant legislation is required.

4. RESPONSIBILITY AND ACCOUNTABILITY

The key responsibilities in terms of the MFMA (Section 65) are:

Accounting Officer (Municipal Manager)-

(1) The accounting officer of a municipality is responsible for the management of the expenditure of the municipality.

(2) The accounting officer must for the purpose of subsection (1) take all reasonable steps to ensure—
   (a) That the municipality has and maintains an effective system of expenditure control, including procedures for the approval, authorisation, withdrawal and payment of funds;

   (b) That the municipality has and maintains a management, accounting and information system which—

(i) recognises expenditure when it is incurred;
(ii) accounts for creditors of the municipality; and
(iii) accounts for payments made by the municipality;

(c) that the municipality has and maintains a system of internal control in respect of creditors and payments;

(d) that payments by the municipality are made—
(i) directly to the person to whom it is due unless agreed otherwise for reasons as may be prescribed; and
(ii) either electronically or by way of non-transferable cheques, provided that cash payments and payments by way of cash cheques may be made for exceptional reasons only, and only up to a prescribed limit;

The Municipal Manager delegates authority to the Chief Financial Officer to ensure compliance and adherence to the principles established by this policy.

5. PETTY CASH FRAMEWORK

5.1 General Policy

a. The use of petty cash floats is strictly confined to individual cash purchases of:

i) up to a maximum of R500, where the petty cash floats in other departments are used to make purchases,
ii) up to a maximum of R2 000, when claimed from the Financial Services Petty Cash Float.

All Petty Cash expenditure must be in compliance with this Policy, the Municipal Cost Containment Regulations 2019, Cost Containment Policy and MFMA Circular 97 (Cost Containment Measures).

i) The municipality may not incur catering expenses for meetings that are only attended by persons in the employ of the municipality, unless prior written approval is obtained from the accounting officer.

ii) Catering expenses may be incurred by the accounting officer for the following, provided they exceed five (5) hours in duration:
- Hosting of meetings
- Conferences

- Workshops
- Courses
- Forums
- Recruitment interviews
- Council proceedings

iii) Expenses may not be incurred on alcoholic beverages.

iv) The accounting officer must ensure that expenses are not incurred on social events. This provision is not intended to impede the constitutional obligation of the municipality, therefor the following events are excluded:

- Economic development events
- Cultural festivals
- Local tourism festivals
- Youth, aged, disabled and other vulnerable persons development events
- Civic honours events
- Staff recognition or achievement awards and functions
- Town centennial or other significant municipal commemorating events
- Opening of facilities and buildings
- Strategic planning sessions
- Non-recreational team building events
- Non-recreational staff wellness functions.

v) Expenditure may not be incurred on corporate branded items like clothing or goods for personal use by officials, other than uniforms, office supplies and tools of trade, unless the costs thereto are recovered from the affected officials or is an integral part of the business model of a specific project or drive.

vi) The accounting officer must ensure that any sporting events, and expenditure directly related to sporting events such as travel and accommodation cost, sporting gear and sporting regalia are not financed from the budget of the municipality or by suppliers or sponsors. This provision does not apply to sporting events that are held in terms of the municipality's constitutional function.

The accounting officer may incur expenditure not exceeding the limits of this Policy for one transaction usage, to host farewell functions in recognition of officials who retire after serving the municipality for ten or more years or retire due to ill health.

Under no circumstances may Petty Cash be abused for purposes of avoiding Supply Chain Management procedures. It is not acceptable for one receipt or a number of receipts, in respect of the same event, which have been obtained by the same person, to be split over multiple cash purchase claims.

d. The Directorate making use of Petty Cash for smaller purchases is responsible for ensuring that sufficient budget is available on the relevant votes.

e. A petty cash float is not to be used for any of the following:

i) loans to any person whatsoever;
ii) payment of personal remuneration to any employee whatsoever, whether for fees, salaries, wages, travel allowance as part of remuneration, honorarium or other reason; or
iii) Purchase of capital items.
iv) Any item or service that does not fall within the ambit of the Cost Containment Policy and –Regulations.

f. Examples of permissible Petty Cash Expenditure may include, but is not limited to:

i) Toll Fees
ii) Parking Fees
iii) Postage
iv) PDP and Licence fees
v) Keys
vi) Car Wash
vii) Fire Arm Licencing

g. Should there be any uncertainty, the relevant Director may exercise discretion and approve a requisition for Petty Cash, or in the case of an own Petty Cash Float, approve such expenditure provided that all such approvals remain within the confines of the Cost Containment Policy and –Regulations..

Other cash floats may also be established for the purpose of providing change, for a cash register, or any other purpose approved by the Chief Financial Officer. Use of such floats is restricted to the purpose for which they were established.

i. The Chief Financial Officer may approve the use of petty cash for specific use, based on practical reasons or cost-benefit reasons. Such an authority will be done on a case by case basis for the purposes of considering merit.

j. The CFO may determine and approve the maximum amount to be held in any individual petty cash float.

5.2 Purchases through Petty Cash Float – Supply Chain Management Office

a. Purchases from SCM database suppliers shall be allowed in the following instance, provided that a monthly submission are made to the CFO of all purchases and the respective director confirming the enforcement of rotation of suppliers:

   i) When the amount of the individual purchase / event is less than R250.00, irrespective of it being an emergency or not.

b. Purchases from SCM database suppliers are NOT allowed for capital items or fuel.

c. Petty claims will be dealt with on a first come, first serve basis and it is subject to the monetary limit of the petty cash.

5.3 Establishing and Operating a Petty Cash Float

a. To establish a new petty cash float or increase an existing advance, a written application is to be made to the Chief Financial Officer by the relevant Department, motivating the need for such petty cash float.

b. The total value of the advance requested will be an amount which would normally necessitate reimbursement approximately once a fortnight. This level of advances keeps to a minimum the overall cash in the buildings on municipal property and ensures regular inclusion of information regarding expenditure in financial reports and for budget control purposes.

c. A request for the establishment of an advance will indicate the name and status of senior administrative or clerical staff to be held responsible for the operation of the petty cash float. The staff member's specimen signature must also be submitted by the Department to the Chief Financial Officer, together with the application documentation.

d. The application will indicate the security arrangement in place to ensure safe custody of funds in the office. The minimal security arrangement that will be acceptable is that the float will be kept in a locked box which will be kept in a locked filing cabinet or safe.
   If an advance is approved, the Accountant: Creditors will advise the Department accordingly and request that the responsible staff member collect the advance. This establishing advance will be charged to a "Petty Cash Advances - …Name/Dept…" in the General Ledger and not against any expenditure votes. A register of advances is thus maintained per Ledger Account for the purpose of accounting for all petty cash floats.

5.4 Security of Petty Cash Floats

a. The cash on hand and used petty cash vouchers are to be kept in a locked box for which there should be two keys. One key is to be retained by the officer (on their person) normally responsible for the petty cash and the other to be kept in a sealed envelope in the office safe or other secure place, to be used only in an emergency.

b. The locked petty cash box must be kept in a secure place when not in use and should be removed and returned by the responsible staff member only. At no stage should staff other than the responsible administrative/clerical staff member have access to the storage place of the petty cash box.

c. Under no circumstance are keys to be left in the lock to the petty cash box, cabinet or safe.

d. If the responsible officer is either going on leave or is leaving the Municipality's employment, the petty cash float is to be reconciled and signed by the departing- as well as replacement staff members, to indicate their agreement as to its balance. The replacement staff specimen signature must also be submitted to the Chief Financial Officer.

5.5 Completing a Cash Purchase Claim Form

a. Petty cash stationery is available from the Expenditure Section (Financial Services). The form consists of two parts:
   (i) Cash Purchase Claim page
   (ii) Cash Purchase Record page
   (iii) Receipt for cash advance (Only when appropriate, refer paragraph on Advances).

b. All details entered on the Cash Purchase Claim appear on the Cash Purchase record page.

c. The Cash Purchase Claim must be completed as follows:
   (i) description and cost of the goods/services purchased
   (ii) purchaser's signature
   (iii) vote number to be charged
   (iv) Signature of the Officer in Charge of Petty Cash.

d. Original receipts or other valid documentation as required must be attached as proof of payment, with the signature of an appropriate financial delegate on this documentation. A financial delegate cannot authorise a cash purchase claim where she or he is the purchaser.

5.6 Sub-Advances to staff members

a. If it is necessary to make an initial sub-advance to a staff member for various needs, a receipt for cash advance must be completed. The receipt for Cash Advance Form must be completed as follows:

(i) description and *estimated* cost of the goods/services purchased
(ii) purchaser's signature
(iii) vote number to be charged
(iv) Signature of the Officer in Charge of Petty Cash.

b. On completion of the purchase, the recording-, documentation- and authorization requirements will be as stated in the above paragraph: Completing a Cash Purchase Claim Form.

All such sub-advances will be accounted for within 24 hours, by submitting original receipts and other applicable documentation required, attached as proof of payment (with the approval signature on the documentation). Where this cannot be achieved, the buyer will be liable to pay back the advance without any delay or the money will be deducted on his/her next salary irrespective of consent being given or noted. Not more than one advance will be made to any one person at a time.

5.7 Out-of-Pocket Payments

a. Where a staff member has made purchases from their own funds and now seeks reimbursement from the petty cash, supporting documentation must be provided to substantiate the claim.

b. The supporting documentation is to be attached to the Claim.

c. The recording- , documentation- and authorization requirements will be as stated in the above paragraph (**Completing a Cash Purchase Claim Form**).

5.8 Reimbursement of Petty Cash Floats

a. A petty cash float is operated on the basis that expenditure from the float is periodically reimbursed. Such reimbursement-

(i) returns the cash level of the petty cash float to its original level and
(ii) Charges the expenditure which has been made, to the correct expenditure vote.

b. Accordingly, at any point of time, the sum of the cash on hand, i.e. remaining unspent, plus the cash advances for un-finalised purchases, plus the completed cash purchase claim forms, will equal the level of the petty cash advanced to the Department.

c. Completed Cash Purchase Claim forms, with attached cash register slips, etc., must be taken by the officer in charge of the Petty Cash in a Directorate/Department, to the ~~Assistant~~ Accountant: Accounts Payable for reimbursement, after the Summary Claim Cover Page and attached documentation have been authorised by a financial delegate at least once in 14 days. Reimbursement of claims where supporting documentation is missing will not be entertained.

d. The prescribed Summary Cash Purchase Claim form as well as other relevant forms attached to it must be completed in full.

e. The most recently completed Cash Purchase Claim form must record the reconciliation of the petty cash float. The Accountant: Accounts Payable will refuse reimbursement of claims where this is not supplied.

f. A petty cash float must never be reimbursed with funds derived from any other source whatsoever.

5.9 Shortages

a. Any shortages in respect of a petty cash float must be paid in immediately.

b. Where a petty cash float is stolen the incident must be reported promptly to the Chief Financial Officer in the required format, after which same needs to be reported to the South African Police Services and a case number provided to the Accountant: Accounts Payable.

5.10 Procedure applicable when a Petty Cash Float is repaid/cancelled

When an advance is no longer required, a statement in a form of a memorandum is to be completed and signed by the Head of the relevant Department and submitted to the Accountant: Accounts Payable, with the balance of cash on hand and completed and authorized Cash Purchase Claim forms. The most recently completed Cash Purchase Claim form will record the reconciliation of the petty cash float, where after a cheque will be issued to the relevant person to effect completion of the transaction..

The Cashier will issue a receipt to the affected department.

5.11 Financial year-end procedures

Reconciled petty cash registers (cash slips attached), accompanied with the cash balance must be returned to the Senior Accountant: Expenditure a week before the financial year end.

APPENDIX 27

STELLENBOSCH MUNICIPALITY

INFRASTRUCTURE ASSET UNBUNDLING POLICY

2025/2026

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1 Introduction

This policy is intended to provide a framework for the unbundling of completed infrastructure services capital projects and financial asset year-end processes within the requirements of sections 60, 62, 63, 78, and 79 of the Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA), and the South African Standards of Generally Recognised Accounting Practices (GRAP) as well as to promote good financial management practices.

It is the responsibility of the accounting officer to maintain a system of internal control over assets, including an accurate, valid, and complete asset register, and to ensure that appropriate accounting principles are applied to all assets.

This policy applies to all officials within the Stellenbosch Local Municipality who utilise and/or manage any type of infrastructure assets.

The Municipal Council of Stellenbosch have adopted an Asset Management Policy to regulate the effective management of all council's assets and wants to lay down broad guidelines for consistent, effective and efficient asset management principles of Stellenbosch Municipality

The Municipality of Stellenbosch have agreed to adopt an Infrastructure Unbundling Policy that will guide the Municipality with the effective, complete, and accurate capitalisation of their assets and complying with year-end processes relating to assets.

2 Definitions

In this Policy, unless the context indicates otherwise.

An **asset** means a resource:

a) controlled by Stellenbosch Municipality;

b) as a result of a past event;

c) it is probable that future economic benefits or service potential associated with the assets will flow to the municipality;

Infrastructure assets are defined as assets that usually display some or all of the following characteristics:

a) they are part of a system or network;

b) they are specialised in nature and do not have alternative uses;

c) they are immovable; and

d) they may be subject to constraints on disposal.

e) examples are road networks, sewer systems, water networks etc.

Capitalisation of assets means the recording of assets in the Fixed Asset Register. Assets may only be recorded in the Fixed Asset Register once the recognition criteria is complied with

in accordance with GRAP. That means the cost of an item shall be recognised as an asset if, and only if: It is probable that future economic benefits or service potential associated with the item will flow to the municipality; and the cost or fair value of the item can be measured reliably.

Cost means the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognized in accordance with specific requirements of other Standards of Generally Recognized Accounting Practices (GRAP). Elements of cost are the following:

a) The purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates;

b) Any cost directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management; and

c) The initial estimate of the cost of dismantling and removing the item and restoring the site on which it is located.

Current Replacement Cost (CRC) is the cost of replacing the service potential of an existing asset, by reference to some measure of capacity, with an appropriate modern equivalent asset. GRAP 17 defines CRC as the cost the entity would incur to acquire the asset on the reporting date.

Depreciation means the systematic allocation of the depreciable amount of an asset over its useful life.

Directly Attributable Costs are:

a) cost of employee benefits arising directly from the construction or acquisition of an item;

b) cost of site preparation;

c) initial delivery and handling cost;

d) cost of testing whether the asset is functioning properly, after deducting the net proceeds from selling any items produced while bringing the asset to that location and condition; and

e) professional fees.

Expected Useful Life (EUL) is a measure of the estimated life of an asset or component, such as time, number of cycles, distance intervals, production units, etc.

Fixed Asset Register means a register for recording all municipal-owned and controlled assets in accordance with GRAP accounting standards.

Generally Recognised Accounting Practice (GRAP) are accounting standards issued by the Accounting Standards Board (ASB) in terms of section 89 of the Public Finance Management Act (PFMA).

Impairment means a determined loss in future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation.

Estimated Remaining Useful Life (ERUL) is the period remaining over which economic benefits or service potential can be derived from an asset.

Useful life means the period over which an asset is expected to be available for use by the municipality.

Work-in Progress Register (WIP) the list of projects still under construction and not available for use at reporting date.

3 Purpose

The purpose of this policy is to ensure that all assets are classified and capitalised using the GRAP accounting standards and are recorded accurately on the **FAR (Fixed Asset Register).**

4 Objectives

The objectives of the policy are stipulated as follows:

- Specifying Council's practice regarding accounting for assets.
- To establish a framework for the accounting treatment of assets, including proper recognition, measurement, disposal and impairment thereof to assist officials in understanding their legal and managerial responsibilities with regard to key asset functions such as:
  - efficiently unbundling the assets from the project value to tangible assets;
  - acknowledge when an asset is available for use and ready for recognition in the FAR;
  - asset valuation principles in accordance with GRAP and Directive 7;
  - establishing and maintaining asset registers.

5 Statutory and Regulatory Framework

This policy aligns with the Municipality of Stellenbosch Asset Management Policy.

This policy must comply with the accounting standards specified by the Accounting Standards Board. The relevant approved and effective accounting standards include:

- GRAP 1 Presentation of Financial Statements;
- GRAP 3 Accounting Policies, Changes in Accounting Estimates and Errors;
- GRAP 12 Inventory;
- GRAP 13 Leases;
- GRAP 16 Investment property;
- GRAP 17 Property, plant, or equipment;
- GRAP 19 Provisions, Contingent Liabilities and Contingent Assets;
- GRAP 21 Impairment of Non-cash generating assets;
- GRAP 26 Impairment of Cash-generating assets;
- GRAP 27 Agriculture;
- GRAP 31 Intangibles;
- GRAP 103 Heritage Assets;
- GRAP 110 Living and Non-living Resources.

6 Responsibilities & Accountability

The purpose of this section is to prescribe the responsibilities of the various functionaries within Stellenbosch Municipality.

The Accounting Officer (Municipal Manager)

The Accounting Officer (Municipal Manager) or his duly delegated representative is responsible to ensure implementation and compliance with the responsibilities prescribed in section 63 of the MFMA.

- The municipality has and maintains a management, accounting and information system that accounts for the assets of the municipality which includes the addition of new assets, and the disposal of old assets.

Asset Managers/ Directors

The manager referred to in Section 56 of the Municipal Systems Act is someone reporting directly to the Municipal Manager and has the functional accountabilities for the physical

management of a particular set of assets in order to achieve the municipality's strategic objectives relevant to their directorate.

Asset managers should:

- ensure that a complete asset verification of all inventory and asset items is performed annually;
- ensure that the Work-in Progress register (WIP) is up to date;
- ensure all new assets are categorised correctly and are added to the updated AR;
- ensure that all obsolete, damaged, and unused assets, supported by relevant asset and condemnation forms, are handed in at the Asset Management Department without delay.

Infrastructure Services Departments:

The head of the various engineering departments are responsible for:

- Ensure that departmental officials read and acknowledge the Unbundling Policy and know the processes to follow.
- Updating the WIP register when projects have been completed in a specific financial year.
- Providing project-related information for the categorisation of the assets.
- Assist in the annual ERUL assessment of assets.
- Identify any potentially impaired assets on an annual basis and report them to the Asset Management Department.
- Ensure that complete asset verification of infrastructure asset items is performed on a five (5) year rolling basis or as prescribed by the relevant managing department, i.e. all infrastructure assets are verified over a five (5) year period.

7 Asset Capitalisation

As stated in the Asset Management Policy 2021 - 2022;

"Stellenbosch Municipality does not capitalize an asset based on a capitalization cost threshold but recognizes an asset when it complies with the definition of an asset as stipulated in GRAP 17 and the cost of the asset to the municipality can be measured reliably.

Where an asset is acquired at no cost, or for a nominal cost, its cost is its fair value as at the date of acquisition (GRAP 17.22).

Assets will only be capitalized in the asset register on completion or finalization of the project."

Asset Capitalisation Procedures:

i) The status of all the ongoing municipal projects within the jurisdiction of the municipality need to be updated accordingly on the FAR and WIP register at the end of each financial year:

- Completed projects: Projects that have been signed off as completed and the assets are available for use.
- Work-in progress: Projects that are still on-going in the next financial year and not completed in the current financial year.

ii) Capitalise completed projects as per the GRAP standards

i. New assets: Assets that have previously not been captured on the FAR. Replacements or renewals: Assets capitalised on the FAR to replace existing old and damaged assets on the FAR. The asset that is replaced will have to be derecognised (removed from the FAR).

- An asset categorisation (according to the GRAP asset classifications and CIDMS asset hierarchy) should be present.
- The asset value as per project cost and apportionment during the unbundling process should be available If the asset cost is not available, as the case might be with some donated assets, the fair value as at the date of the handover, will be recognised as the asset value.
- Each asset component should have an Expected Useful Life (EUL) allocated to it. All new assets should have a EUL equal to their Estimated Remaining Useful Life (ERUL). In the case of a donated asset, the EUL and ERUL may differ if the donated asset was used before the transfer.
- The acquisition date will be the date when the project was completed and became available for use. In the case of a donated asset, the handover date will be recorded as the take on date on the FAR.
- The asset GIS ID needs to be assigned to each of the new assets before adding it to the FAR. Asset location information should be populated in the FAR for proper control and maintenance of the assets.

ii. Upgraded assets: Assets that are on the FAR but have been upgraded/ improved:

- Using the previously assigned GIS ID to get the correct location.
- The new asset value associated with the upgrade should be linked to the existing asset.
- In the case of upgrading an existing component, the acquisition date and ERUL of the existing component need to be assigned

to the upgraded component. The ERUL of the improved component should be reviewed for an increase in ERUL.

- In the case of upgrading an existing asset but with a new component, the steps as for a new asset should be followed.

iii) The total of all asset additions in the FAR capitalised within a financial year should align with the total project cost transferred out of the WIP register at the reporting date.

Asset Classification

Assets must be classified according to the GRAP accounting standards and the CIDMS hierarchy. The municipality's hierarchy should be approved by Council and recorded in the Asset Management Policy. Figure 1 below depicts the asset hierarchy as per CIDMS.

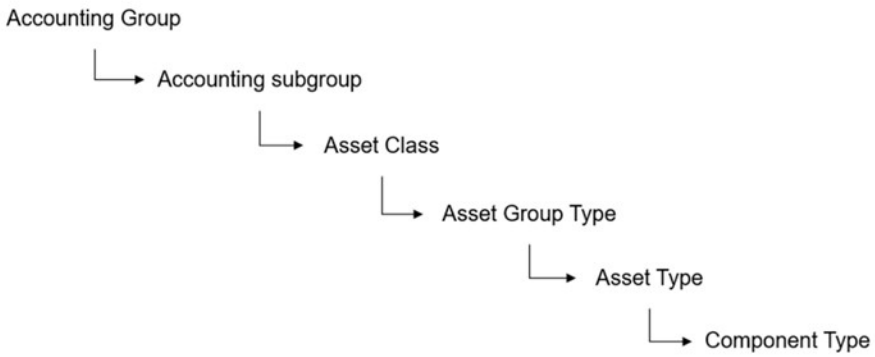

Figure 1 – CIDMS Asset Hierarchy

Asset Value

The value of the asset accounts for the cost of the asset including all associated costs such as preliminary & general costs, site clearance, excavation costs, material costs, and transport costs.

Where the acquisition cost of an asset is not available and the date on which control was handed over is also not available, the acquisition cost is measured using the deemed cost at the date the municipality adopted the Standards of GRAP in accordance with Directive 7. The deemed cost is determined as the fair value of the asset at the measurement date.

When an asset is donated to the municipality and the actual asset cost is not available, the asset will be recorded in the FAR at fair value on the date of donation.

8 Depreciation

Each part of an item of property, plant, and equipment with a cost that is significant in relation to the total cost of the item shall be depreciated separately.

A significant part of an item of property, plant, and equipment may have a useful life and a depreciation method that are the same as the useful life and depreciation method of another significant part of that same item. Such parts may be grouped in determining the depreciation charge.

A variety of depreciation methods can be used to allocate the depreciable amount of an asset on a systematic basis over its useful life. These methods include the straight-line method, the

diminishing balance method, and the production unit method. The straight-line depreciation results in a constant charge over the useful life if the asset's residual value does not change.

The straight-line depreciation method is used to allocate the depreciable amount of infrastructure assets over their useful lives on a systematic basis.

9 Asset Impairments

Impairments are defined as "a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation".

According to the Municipal Finance Management Act (MFMA) and GRAP, assets should be reviewed for impairments on an annual basis. There are two impairment accounting standards to be used by local government. If an asset is used with the objective to generate a commercial return, the Standard on Impairments of Cash-generating assets, GRAP 26, will be applicable. Local government assets are usually used to render a service rather than generating a commercial return. In the case of service delivery assets, the Standard on Impairment of Noncash generating (GRAP 21) assets was applied for the testing of impairments.

Recoverable amount is the amount that the municipality expects to recover from the future use of an asset, including its residual value on disposal.

The recoverable service amount or recoverable amount is the higher of an asset's fair value less the cost to sell and its value in use.

The recoverable amount of individual assets, or groups of identical assets, is determined separately and the carrying amount is reduced to the recoverable amount on an individual asset, or group of identical assets, basis. However, there may be circumstances when it may not be possible to assess the recoverable amount of an asset on this basis, for example when all of the plant and equipment in a sewerage purification work is used for the same purpose. In such circumstances, the carrying amount of each of the related assets is reduced in proportion to the overall decline in recoverable amounts of the smallest grouping of assets for which it is possible to make an assessment of recoverable amounts.

The following may be indicators that an asset is impaired, such assets should be tested for an impairment:

a) The item has been damaged;

b) The item has become technologically obsolete;

c) The item remains idle for a considerable period of either prior to it being put into use or during its useful life;

The detail on external and internal impairment indicators is indicated in GRAP 21.23.

Reversal of an Impairment Loss

The same procedures as for the identification of impaired assets are followed to assess whether there is an indication that an impairment may have decreased or eliminated. If so, the difference between the recoverable amount and the carrying amount should be debited to the asset's carrying amount. Therefore, the asset's value will increase to be equal to the recoverable amount.

The ERUL of the asset should be reviewed when a reversal of impairment occurs.

The increased carrying amount due to reversal should not be more than what the depreciated historical cost would have been if the impairment had not been recognised.

Reversal of an impairment loss is recognised as income in the Statement of Financial Performance.

Depreciation must be adjusted for the reviewed ERUL of the asset.

10 Asset Derecognitions

The carrying amount of an asset shall be derecognised:

a) on disposal (including disposal through a non-exchange transaction); or

b) when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of an asset shall be included in the surplus or deficit when the item is derecognised.

In terms of Section 14 of the MFMA the municipality may not dispose of any capital asset required to provide a minimum level of basic municipal services.

A municipality may dispose of any other capital asset, provided that:

a) the Council, in a meeting open to the public, has first determined that the asset is not required to provide a minimum level of basic municipal services; and

b) the Council has considered the fair market value of the asset and the economic and community value to be received in exchange for the asset.

The decision that a specific asset is not needed to provide the minimum level of basic municipal services, may not be reversed by the municipality after that asset had been sold, transferred, or otherwise disposed of.

11 Estimated Remaining Useful Life (ERUL) Assessment

An ERUL assessment has to be conducted annually on assets that have an ERUL of 2 years or less to identify assets that have to be disposed of, impaired, and adjusted. Departments should also review the ERUL of any asset where indicators exist that there might be an increase or decrease in the life cycle of the asset. The ERUL might increase in the case of an asset upgrade or if an event occurred that affects the life cycle of the asset in a positive manner. Any event/ factor that affects the life cycle of an asset in a negative manner should be recorded, for the asset's ERUL to be review.

Procedure during an ERUL review:

- The Fixed Asset Register is to be reviewed annually and assets with an ERUL of 2 years or less need to be identified;
- The list of identified assets is to be discussed with all engineering department heads to determine the status of the assets;
    a. Vandalised assets to be included on the impairment list;
    b. Assets that are no longer in a working condition to be added to the disposed of list;

Assets that are still in working condition are to be noted and the ERUL is to be adjusted adequately.

APPENDIX 28

STELLENBOSCH MUNICIPALITY

BORROWING, FUNDS AND RESERVES POLICY

2025/2026

STELLENBOSCH MUNICIPALITY

BORROWING, FUNDS AND RESERVES POLICY

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1. INTRODUCTION

The documented **Borrowing, Funds and Reserves Policy**, sets out the framework for the prudent use of Borrowing, Funds and Reserves available to the Municipality.

This Policy should be implemented in conjunction with the approved **Liquidity Policy**. The Liquidity Policy sets out the prudent level of cash to be maintained by the Municipality as one of several factors to ensure long term financial sustainability. It is however of equal importance to protect, maintain and extend the infrastructure of the Municipality to ensure the continued provision of services at an acceptable standard.

This policy is implemented to provide guidance on the appropriation of capital funding resources on a sustainable basis in the longer term.

2. BACKGROUND AND APPROACH

With reference to the applicable legislation as referred to in paragraph 3 below. Legislation exists and prescribes the framework of a Borrowing as well as Funds and Reserves Policy and these factors will all be addressed in this Policy.

Although legislation provides guidance as to the broader framework to ensure financial management of resources to ensure the Council meets all of its obligations timeously, it is not prescriptive with regards to quantifying not only the prudent level of Borrowing, Funds and Reserves but more so the optimal level hereof.

Therefore, in this Policy cognisance has been taken of the legislative guidelines whilst more prescriptive guidelines are set for the optimal management and monitoring of resources to the Municipality's avail based on sound financial practices.

3. LEGISLATIVE REQUIREMENTS

The legislative framework governing borrowings, funds and reserves are:

1.1. Local Government Municipal Finance Management Act, Act 56 of 2003 (MFMA) must be complied with; and

1.1.1. MFMA Circular 71 stipulates the following guidelines regarding borrowing:

Capital Cost (Interest Paid and Redemption) as a % of Total Operating Expenditure

(Capital Cost (Interest Paid and Redemption) / Total Operating Expenditure) x100

Criteria: 6% - 8%

Debt (Total Borrowings) / Revenue

(Overdraft + Current Finance Lease Obligation + Non Finance Lease Obligation + Short Term Borrowings + Long Term Borrowings) / Total Operating Revenue

Criteria: Maximum 45%

1.2. Local Government Municipal Budget and Reporting Regulation, Regulation 393, published under Government Gazette 32141, 17 April 2009.

4. FUNDING POLICY

The Local Government Municipal Budget and Reporting Regulation, Regulation 393, published under Government Gazette 32141, 17 April 2009 stipulates:

8. (1) Each municipality must have a funding and reserves policy which must set out the assumptions and methodology for estimating –

(a) projected billings, collections and all direct revenues;
(b) the provision for revenue that will not be collected;
(c) the funds the municipality can expect to receive from investments;
(d) the dividends the municipality can expect to receive from municipal entities;
(e) the proceeds the municipality can expect to receive from transfer or disposal of assets;
(f) the municipality's borrowing requirements;
(g) the funds to be set aside in reserves.

In terms of Section 18 and 19 of the MFMA an **annual budget** may only be funded from:

Cash backed accumulated funds from previous years' surpluses not committed for other purposes:

Transfers from the accumulated surplus to fund operating expenditure will only be allowed for specific once-off projects with no recurring operating expenditure resulting thereof.

Borrowed funds, but only for capital projects:

Actual capital expenditure may only be incurred on a capital project if the funding for the project has been appropriated in the Capital Budget but has also been secured from the financial source that is not committed for another purpose.

Realistically anticipated revenues to be collected:

Realistic anticipated revenue projections must take into account projected revenue for the current year based on actual collection levels in previous financial years.

4.1. OPERATING BUDGET

The Operating Budget should be cash funded. The Operating Budget is funded from the following main sources of revenue:

a) Property Rates;
b) Service Charges;
c) Government Grants and Subsidies;
d) Rental of facilities and Equipment;
e) Other revenue, fines, interest received etc.;

The following guiding principles apply when compiling the Operating Budget:

a) Growth parameters must be realistic taking into account the current economic conditions;
b) Tariff adjustments must be in line with the following approved policies: ***Tariff Policy and Indigent Policy***;
c) Revenue from Government Grants and Subsidies must be in line with allocations gazette in the Division of Revenue Act and provincial gazettes. Transfers of a conditional nature must be appropriated only as prescribed and should not be used to fund the Operating Budget;
d) Revenue from public contributions, donations or any other grants may only be included in the Budget if there is acceptable documentation that guarantees the funds and if the transfers are unconditional of nature;

e) Provision for revenue that will not be collected is made against the expenditure item provision for bad debt and based on actual collection levels for the previous financial year and the reasonably projected annual non-payment rate;
f) Interest received from actual Long-term and or Short-term Investments are based on the amount reasonably expected to be earned on cash amounts available during the year according to the expected interest rate trends. The actual amount allocated for interest on investments is contributed to the Capital Replacement Reserve;
g) A detailed salary budget is compiled on an annual basis. All funded positions are budgeted for in total as well as new and/or funded vacant positions. As a guiding principle the salary budget should not constitute more than 35% of annual Operating Expenditure;
h) Depreciation charges are fully budgeted for according to the Asset Register.
i) The annual cash flow requirement for the repayment of borrowings must fully be taken into consideration with the setting of tariffs;
j) Sufficient provision must be made for the maintenance of existing infrastructure based on affordable levels. The maintenance budgets are normally lower than the recommended levels as a guiding principal repair and maintenance should constitute between 5% and 8% of total operating expenditure and should annually be increased incrementally until the required targets are achieved.
k) Individual expenditure line items are to be revised each year when compiling the budget to ensure proper control over expenditure.

4.2. CAPITAL BUDGET

The capital budget provides funding for the municipality's capital programme based on the needs and objectives as identified by the community through the Integrated Development Plan and provides for the eradication of infrastructural backlogs, renewal and upgrading of existing infrastructure, new developments and enlargement of bulk infrastructure.

The capital budget is limited by the availability and access to the following main sources of funding:

a) Accumulated cash backed internal reserves such as the Capital Replacement Reserve;
b) External borrowings;
c) Government Grants and Subsidies;
d) Public Donations and Contributions.

The following guiding principles apply when considering sources of funding for the capital budget:

a) Government Grants and Subsidies:

a. Only Government Gazetted allocations or transfers as reflected in the Division of Revenue Act or allocations as per Provincial Gazettes may be used to fund projects;
b. The conditions of the specific grant must be taken into consideration when allocated to a specific project.

b) Public Donations and Contributions:

a. In the case of public contributions, donations and/or other grants, such capital projects may only be included in the annual budget if the funding has been received by the municipality already.

c) External Borrowing:

a. The borrowing requirements as contained in the **Borrowing Policy** in paragraph 6 are used as a basis to determine the affordability of external loans over the Medium Term Income and Expenditure Framework. The ratios to be considered to take up additional borrowings are as follows, unless in contravention with any loan covenants:
    i. Estimated long-term credit rating of BBB and higher;
    ii. Total Long-term Debt to Total Operating Revenue (excluding conditional grants and transfers) not to exceed 45%;

Capital Cost (Interest Paid and Redemption) as a % of Total Operating Expenditure not to exceed the norm between 6 -8 %

d) Cash backed Reserves

a. Allocations to capital projects from cash backed internal reserves will be based on the available funding for each ring-fenced reserve according to the conditions of each reserve. With reference to Paragraph 5, **Reserves Policy.**

All capital projects have an effect on future operating budget therefore the following additional cost factors should be considered before approval:

a) Personnel cost to staff new facilities once operational;

b) Contracted services, that is, security, cleaning etc.;
c) General expenditure such as services cost, stationery, telephones, material etc.;
d) Other capital requirements to the operate facility such as vehicles, plant and equipment, furniture and office equipment etc.;
e) Costs to maintain the assets;
f) Interest and redemption in the case of borrowings;
g) Depreciation charges;
h) Revenue generation as the additional expenses incurred may be offset by additional revenue generated to determine the real impact on tariffs.

5. RESERVES POLICY

All reserves are “ring fenced” as internal reserves within the accumulated surplus, except for provisions as allowed by the General Recognized Accounting Practices (GRAP):

a) Housing Development Fund;

The municipality endeavours to effectively utilise and maintain the **Capital Replacement Reserve** for the funding of capital replacement and renewal for future financial years. This reserve needs to be cash backed. This will provide the Municipality with a more balanced capital funding approach in the longer term thereby reducing the risk of reaching its maximum gearing ability or depleting its free cash.

This Reserve can be generated as follows from the Operating Budget; the following methodology needs to be read in conjunction with the **Liquidity Policy**:

a) Cash generated from Operating Activities:

a. The Municipality has maintained a strong ability to generate surplus operational cash flow which it has used to fund most of its capital spending in the past;
b. In the past depreciation charges could be considered sufficiently cash backed based on the cash surplus generated prior to capital spending. However, going forward should capital spending increase sharply it will result simultaneously with Depreciation charges increasing sharply which may therefore in future not be fully supported by cash.
c. Depreciation is a method to generate future cash. Therefore, it is prudent to annually measure the cash coverage for depreciation charges until it is fully funded from cash through tariff setting.

d. As at year end it is to be determined whether the Municipality meets its **Minimum Liquidity Criteria** as stipulated in the **Liquidity Policy**, excess cash in addition to this prescribed level is to be calculated and appropriated to the Capital Replacement Reserve and no more than 80% of the balance of the Capital Replacement Reserve as at year end should be allocated to the following year's capital budget unless sufficient recommendations are made to Council to substantiate such a decision.

6. BORROWING POLICY

It is required that the Municipality comply with the guidelines of Chapter 6 of the MFMA with regards to Debt Disclosure as detailed in Sections 46, 47, 48 and 49. This section should be read in conjunction with point c) under paragraph 4.2. on page 6. External borrowings may only be incurred for approved capital programmes and may under no circumstances be allocated to fund the Operating Budget.

Municipal infrastructure has a long-term economic life and it is appropriate to fund assets of this nature with long term external borrowing. The economic life of assets should be equal to or longer than the tenure of the external borrowing.
The following needs to be taken into consideration when accessing external borrowing:

a) Types of loan financing

a. Annuity Loans enable the Municipality to provide for the redemption of loans on an amortising basis which is generally the most cost effective method of financing often referred to as vanilla funding;
b. Bullet Redemption Loans are attractive as interest on the loan is serviced with the capital redemption only taking place at the end of the tenure of the loan. However, this method is more costly as interest is paid on the full debt throughout the term as the Capital does not reduce. This type of loan also requires an annual contribution to a sinking fund, which in essence then mimics the traits of an annuity loan although at a higher cost. The use of such structure warrants a detailed motivation based on the benefits to the implementation of the capital project;
c. Sculpted Repayment Loans offer a combination of the above two types, as loans are sculpted according to the potential cash flows to be generated from

the capital project in future. For example, the following can be included in a sculpted loan:

i. A capital grace period in the first years of the development of the capital project;
ii. An incremental annual increase in the repayment in relation to the projected growth in revenue from the project.

b) Interest Rate Risk Management

a. The impact of interest and capital redemption payments on both the current and forecasted property rates and service charges through tariffs taking into consideration the current and future capacity of the consumer to pay therefore;
b. Likely movement in interest rates for variable rate borrowings. There are benefits to be yielded from borrowing on a variable rate if rates are projected to decrease in future, however it is prudent for the Municipality to enter into fixed interest rate loans to accurately budget for expenses incurred.

c) Tenure of Borrowing

a. The tenure of external borrowings should where possible match the economic useful life of the asset.

d) Security

a. Unless sufficient motivation is provided and other than for the provision of a sinking fund for the redemption of a bullet loan, the provision of any security against external borrowings, should be specifically motivated by the CFO for approval.

e) Loan Covenants

a. The Municipality is to maintain a Loan Covenants Register detailing the covenants entered into with each active loan agreement until date of maturity thereof;

b. Compliance with all loan covenants are to be monitored and reported on semi-annually to ensure that the Municipality does not breach any covenants;
c. Should a default be triggered based on non-compliance with loan covenants, the Municipality is to alert Council and send the related Financial Institutions a written commitment to address the matter within a reasonable timeframe.

f) Level of gearing

a. As stipulated in point c) under paragraph 4.2. on page 6, gearing is not only limited by the level of debt against the Total Operating Income (excluding conditional grants) but also limited by other operational factors including compliance with the stipulations of the approved **Liquidity Policy**.

7. CORPORATE GOVERNANCE (OVERSIGHT)

Compliance with the various stipulations as documented in this Borrowing, Funds and Reserves Policy need to be monitored by the Chief Financial Officer and reported on to the Municipal Manager on a monthly basis and to the Finance/Audit Committee on a quarterly basis.

Where compliance has been breached the Chief Financial Officer must present an action plan to correct the non-compliance. The Finance Committee must monitor the successful implementation of the corrective action plans and report progress to Council.

8. TRANSITIONAL ARRANGEMENT

Upon adoption of this policy by the Council, the Municipal Manager in conjunction with the Chief Financial Officer must determine the current performance levels of the Municipality against this Policy and present a plan of action towards achieving and maintaining the stipulation as set out in this policy thereby utilising a more blended funding mix for capital infrastructure investment.

The Council must approve an appropriate timeframe within which the Municipality must achieve the approved stipulations as set out in this Policy. The period between the date of the policy adoption by Council and the target date for compliance shall be known as the Transitional Period.

The Finance Committee must report progress during the approved Transitional Period to the Council.

9. POLICY MANAGEMENT

The *Borrowing, Funds and Reserves Policy* forms part of the Municipality's overall financial objectives and therefore forms part of approved Budget Policies. The policy must be reviewed at least annually during the budget revision and presented to Council for approval.

The policy is effective from the date it is approved by Council.

APPENDIX 29

STELLENBOSCH MUNICIPALITY

BUDGET IMPLEMENTATION AND MONITORING POLICY

2025/2026

STELLENBOSCH MUNICIPALITY
BUDGET IMPLEMENTATION AND MONITORING POLICY

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1. PREAMBLE

In the spirit of the Municipal Finance Management Act, (No.56 of 2003) " to modernize budget and financial management practices by placing local government finances on a sustainable footing in order to maximize the capacity of municipalities to deliver services to all residents customers, users and investors" and,

Whereas chapter 4 of the Municipal Finance Management Act, (No 56 of 2003) determines that a municipality may, except where otherwise provided in the Act, incur expenditure only in terms of an approved budget; and within the limits of the amounts appropriated for the different votes in an approved budget,

Therefore the Stellenbosch Municipality revised its Budget Policy to give effect to the Budget and Reporting Regulations as set out in this policy.

2. OBJECTIVES OF POLICY

The objective of the budget policy is to:

a) The policy sets out the budgeting principles which Stellenbosch Municipality will follow in preparing each annual budget or adjustments budget). The policy aims to give effect to the requirements and stipulations of the Municipal Finance Management Act in terms of the planning, preparation and approval of the annual budgets.

b) The policy shall apply to all the relevant parties within the Stellenbosch Municipality that are involved throughout the budget process.

c) A Budget Steering Committee will be established to guide the budget process.

3. BUDGET PRINCIPLES

3.1 Capital Budgets

The capital budget refers to the allocations made to specific infrastructural projects and the purchase of equipment and other forms of assets, as classified per the Stellenbosch Asset Management Policy.

3.1.1 Basis of Calculation

a) The current three year MTREF budget, including two future planning years in terms of the 5 year IDP, is the departure point in preparing the subsequent annual capital budget.

b) The annual capital budget shall be based on realistically anticipated revenue (capital loans to be taken up will be deemed to be part of this), which should be equal to the anticipated capital expenditure in order to result in a balanced budget.

c) The impact of the capital budget on the current and future operating budgets in terms of finance charges to be incurred on external loans, depreciation of fixed assets, maintenance of fixed assets and any other operating expenditure to be incurred resulting directly from the capital expenditure, should be carefully analysed when the annual capital budget is being compiled.

d) In addition, the council shall consider the likely impact of such operational expenses- net of any revenues expected to be generated by such item- on future property rates and service tariffs.

3.1.2 Financing

Own Financing Sources

The Council shall establish a Capital Replacement Reserve (CRR) for the purpose of financing capital projects and the acquisition of capital assets. Such reserve shall be established from the following:

a) unappropriated cash-backed surpluses to the extent that such surpluses are not required for operational purposes;
b) further amounts appropriated as contributions in each annual or adjustments budget; and
c) net gains on the sale of fixed assets in terms of the fixed asset management and accounting policy.

Other Finance Sources

The Ad- Hoc capital budget shall be financed from external sources such as the following:

a) Grants and subsidies as allocated in the annual Division of Revenue of Act;
b) Grants and subsidies as allocated by Provincial Government;
c) External Loans;
d) Private Contributions;
e) Contributions from the Capital Development Fund (developer's contributions); and
f) Any other financing source secured by the local authority.

3.1.3 Process and responsible parties

The process to be followed in the compilation of the capital budget is as follows:

a. The current 3 year MTREF budget is the departure point in preparing the subsequent annual capital budget.

b. The CFO, in conjunction with the Senior Manager: Financial Management Services and the Manager: Budget & Costing and after consultation with the Budget Steering Committee sets the reasonable growth level of the capital budget to be financed out of own and external sources and determines affordability.

c. The draft capital budget is compiled based on the projects that emanated out of the engagements with the different stakeholders.

d. The CFO, together with the Senior Manager: Financial Management Services, engage with the Directors and the Senior Managers in order to determine the priorities for a particular financial year and to determine the ranking of projects based on these priorities.

e. The draft capital budget is submitted to the Budget Steering Committee for perusal and suggestions.

f. The draft capital budget is tabled in Council at least 90 days (31 March) before the start of the new financial year.

g. After the draft budget is tabled in Council, it is advertised for public comment for a period of 30 days.

h. Once the comments from the public have been received, noted and considered, any amendments and the final budget are tabled in Council for final approval, at least 30 days (31 May) before the start of the financial year.

3.1.4 Implementation

The process to be followed in the compilation of the capital budget is as follows:

a) After the budget has been approved, the service delivery and budget implementation plan (SDBIP) should be compiled.
b) The SDBIP must be tabled to the Mayor within 28 days after aforementioned approval.
c) Each director has to indicate the intended spending patterns of both their capital and operating budgets. (Cash flows)

d) These listed cash flows are consolidated into the Service Delivery and Budget Implementation Plan of the organisation.
e) The SDBIP will be monitored on a monthly basis
f) Each directorate can use their respective vote numbers as indicated on the capital budget

3.2 Operational Budget

The operational budget refers to the funds that would be raised in the delivery of basic services, grants & subsidies and any other municipal services rendered. These funds are in turn used to cover the expenses incurred in the day to day running of the organization.

3.2.1 Basis of Calculation

a) A zero based approach is used by budget holders in preparing the annual operating budget, depending on the type of revenue or expenditure.
b) The annual operating budget shall be based on realistically anticipated revenue, which should at least be equal to the anticipated cash operating expenditure in order to result in a balanced budget.
c) An income based approach shall be used where the realistically anticipated revenue would firstly be projected. The level of operating expenditure will then be based on the projected revenue, thus resulting in a balanced budget.

3.2.2 Financing

The operating budget shall be financed from the following sources:

Agency Services - Compensation received by the municipality for cost to provide the agency service should be recognised as receipts and not set-off against the expenditure. This compensation maybe in the form of commission, agency fees, contract fees, etc.

Interest, Dividend and Rent on Land - Consist of the income associated with ownership of interest bearing financial instruments, such as bank deposits, loans extended to others, and bills and bonds issued by others. Dividends come in the form of receipts from shares and distribution of profits to the owner. Rent on land is the receipts due to ownership of land.

Operational Revenue - Operational revenue refers to all other income not elsewhere classified such as administrative fees, bad debts recovered, breakages, commission, discounts and early settlements, etc.

Rental from Fixed Assets - Operating lease income received by the municipality from external use. Distinction is made between rental income based on market related versus non-market related rates.

Sales of Goods and Rendering of Services - This category consist of sales and services rendered provided that the municipality produced or partially produced the good or service.

Service Charges - This group of accounts provides for the basic services delivered by municipalities.

Licences or Permits - Granting of licences or permits associated with a regulatory function by government. Fees recognised under this category must result from a principle agreement. If the municipality act as an agent on behalf of provincial or national government the transaction need to be treated accordingly. Judgment need to be applied in deciding whether the "licence or permits" need to be classified as exchange or non-exchange revenue.

Fines, Penalties and Forfeits - This item consists of all compulsory receipts imposed by a court or quasi-judicial body. Out-of-court settlements are also included in this category. As with taxes, this item consists of unrequited, compulsory transactions. Thus, the recipient municipality does not provide anything in return for these receipts.

Property Rates - Property Rates means a municipal rate on property envisaged in section 229 (1)(a) of the Constitution read with the Municipal Property Rate Act 6 of 2004 as amended by the Municipal Property Rates Amendment Act, 2014. Rateable property means property on which a municipality may in terms of section 8 levy a rate and excludes impermissible rates as per section 17 of the Act.

Transfers and Subsidies - This category provides for of all unrequited, voluntary receipts from other parties. Thus an entry should be made under this item when the municipality does not provide anything of similar value directly in return for the transfer from the other party and the transfer is voluntary. {GRAP 23: Transfers are inflows of future economic benefits or service potential from nonexchange transactions, other than taxes.} This group of accounts provide for "operational and capital transfers and subsidies" received "in-kind or in monetary value".

Interest, Dividend and Rent on Land - Consist of the income associated with ownership non-exchange transactions.

3.2.3 Process

a. The CFO, in conjunction with the Senior Manager: Financial Management Services and the Manager: Budget & Costing, and after consultation with the Budget Steering Committee, sets the reasonable growth level of the operational budget based on the current financial performance and the prevailing industry growth levels. (i.e. CPI).

b. After the income has been determined, an acceptable growth level for the operating expenditure is determined and the draft operating budget is discussed with the relevant Directors for their perusal and amendments.

c. The draft operating budget is compiled based on the submissions from the engagements with the different stakeholders.

d. The draft operating budget serves before the Budget Steering Committee for perusal and suggestions.

e. The draft operating budget is tabled in Council at least 90 days (31 March) before the start of the new financial year.

f. The draft SDBIP is tabled in Council at least 90 days (31 March) before the start of the new financial year.

g. After the draft budget is tabled in Council, it is advertised for public comment for a period of 30 days.

h. Once the comments from the public have been received, noted and considered, the final budget (inclusive of any amendments) is tabled in Council for adoption, at least 30 days (31 May) before the start of the financial year.

i Sect 25(1) of the Municipal Finance Management Act (56 of 2003) states that "if a municipal council fails to approve an annual budget, including revenue raising measures necessary to give effect to the budget, the Council must reconsider the budget and again vote on the budget, or on an amended version thereof, within 7 days of the Council meeting that failed to approve the budget."

3.2.4 Implementation

a) After the budget has been approved, the service delivery and budget implementation plan (SDBIP) is compiled.

b) The SDBIP must be tabled to the Mayor within 28 days after aforementioned approval.

c) Each director has to indicate the intended spending patterns of both their capital and operating budgets. (Cash flows)

d) These listed cash flows are consolidated into the Service Delivery and Budget Implementation Plan of the organisation.

e) The SDBIP will be monitored on a monthly basis.

f) Each directorate can use their respective vote numbers as indicated on the operating budget.

3.2.5 Adjustments Budgets

(a) Each adjustments budget shall reflect realistic excess, however nominal, of current revenues over expenses.

(b) The Chief Financial Officer shall ensure that the adjustments budgets comply with the requirements of the National Treasury, reflect the budget priorities determined by the executive mayor, are aligned with the IDP, and comply with all budget-related policies, and shall make recommendations to the executive mayor on the revision of the IDP and the budget-related policies where these are indicated.

(c) Council may revise its annual budget by means of an adjustments budget as regulated.

(d) The Accounting Officer must promptly adjust its budgeted revenues and expenses if a material under-collection of revenues arises or is apparent.

(e) The Accounting Officer shall appropriate additional revenues, which have become available but only to revise or accelerate spending programmes already budgeted for or any areas of critical importance identified by Council in compliance with Item 2 of Section 10.

(f) The Council shall in such adjustments budget, and within the prescribed framework, confirm unforeseen and unavoidable expenses on the recommendation of the Executive Mayor.

(g) Only the Executive mayor shall table an adjustment budget. Adjustments budget shall be done once as part of the mid-year budget performance assessment.

(h) An adjustments budget must contain all of the following:

I. an explanation of how the adjustments affect the approved annual budget
II. appropriate motivations for material adjustments; and
III. an explanation of the impact of any increased spending on the current and future annual budgets.

(i) Any unappropriated surplus from previous financial years, even if fully cash-backed, may not be used to balance any adjustments budget, but may be appropriated to the municipality's capital replacement reserve.

(j) Municipal taxes and tariffs may not be increased during a financial year except if required in terms of a financial recovery plan and or per National Treasury Regulations.

(k) Unauthorised expenses may be authorised in an adjustments budget.

4. REVIEW OF POLICY

(a) This policy shall be reviewed on an annual basis to ensure that it is in line with the municipality's strategic objectives, good governance, prudent expenditure management and with relevant legislation.

APPENDIX 30

STELLENBOSCH MUNICIPALITY

VIREMENT POLICY

2025/2026

STELLENBOSCH MUNICIPALITY

VIREMENT POLICY

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1. Preamble

Cognisance taken of the need that may arise to transfer within approved votes due to the change in circumstances and priorities.

2. Definitions

"Approved budget," means an annual budget-

a) approved by a municipal council, or
b) includes such an annual budget as revised by an adjustments budget in terms of section 28 of the MFMA;

"Budget transfer" means transfer of funding within a vote subject to limitations.

"Capital budget" means a financial plan catering for large and long-term sums for investment in property, plant and machinery, over a period greater than the period considered under an operating budget.

"Chief Financial Officer" means a person designated in terms of section 80(2) (a) of the MFMA;

"Delegation", in relation to a duty, includes an instruction or request to perform or to assist in performing the duty;

"Financial year" means a twelve months period commencing on 1 July and ending on 30 June each year

"Municipal council" or "council" means the council of a municipality referred to in section 18 of the Municipal Structures Act;

"Municipality"-

a) when referred to as a corporate body, means a municipality as described in section 2 of the Municipal Systems Act; or
b) when referred to as a geographic area, means a municipal area determined in terms of the Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998);

"Official", means-

a) an employee of a municipality or municipal entity;

b) a person seconded to a municipality or municipal entity to work as a member of the staff of the municipality or municipal entity; or
c) a person contracted by a municipality or municipal entity to work as a member of the staff of the municipality or municipal entity otherwise than as an employee;

"Operating budget" An operating budget is the annual budget of an activity stated in terms of Budget Classification Code, functional/sub-functional categories and cost accounts. It contains estimates of the total value of resources required for the performance of the operations in terms of revenue and expenditure including reimbursable work or services for others;

"Overspending"-

a) means causing the operational or capital expenditure incurred by the municipality during a financial year to exceed the total amount appropriated in that year's budget for its operational or capital expenditure, as the case may be;
b) in relation to a vote, means causing expenditure under the vote to exceed the amount appropriated for that vote; or
c) in relation to expenditure under section 26 of the MFMA, means causing expenditure under that section to exceed the limits allowed in subsection (5) of this section;

"Virement" refer to the definition of budget transfer

"Vote" means-

a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the
b) municipality; and
c) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.

3. Legislative Framework

Paragraph 4.6 of Circular 51 of the MFMA states that:

"The MFMA and the Municipal Budget and Reporting Regulations seek to move municipalities away from the traditional approach of appropriating/approving budgets by line item. The aim is to give the heads of municipal departments and programmes greater flexibility in managing their budgets. To further facilitate this, each municipality must put in place a council approved virements policy, which should provide clear guidance to managers of when they may shift funds between items, projects, programmes and votes."

4. Objective of Policy

This policy shall give effect to the requirements and stipulations of the Municipal Finance Management Act and Municipal Budget and Reporting Framework in terms of the Approved budget.

The policy sets out the virement principles and processes which Stellenbosch Municipality will follow during a financial year.

These virements will represent a flexible mechanism to effect budgetary amendments within a municipal financial year.

The policy shall apply to all staff and councillors of the Stellenbosch Municipality that are involved in budget implementation.

5. Virement Clarification

Virement is the process of transferring budgeted funds from one line item number to another, with the recommendation of the relevant Director to the CFO or delegated finance official, to enable the Budget Office to effect the adjustments.

6. Virement Procedure

a) All virement proposals must be completed on the appropriate documentation and forwarded to the relevant Finance Officer for checking and implementation. (See annexure 1 and 2)

b) All virements must be signed and supported by the relevant Director of the directorate within which the vote is allocated. (Section 79 MFMA)

c) Projected cash flows in the SDBIP should be attached to all virement request and be adjusted in line with the virement.

d) Relevant corroborating documentation must be attached on the virement form to support the transfer.

e) All documentation must be in order and approved before any expenditure can be committed and incurred.

f) All virements must be motivated and need to be approved by the CFO or a delegated official after the Director of the department has recommended said transfer. The latter requires that such application reaches the office of the CFO prior to incurring expenditure.

g) The turnaround time for processing of virements are 72 hours, only if the virement request meets all the necessary requirements.

h) No virements will be considered if it equates to facilitating fiscal dumping.

7. Virement Restrictions

a) Virements are not permitted in relation to the revenue side of the budget.

b) No virements of funds across votes (directorates) will be accommodated during the year; unless within the adjustments budget.

c) Virements from the capital budget to the operating budget are not permitted.

d) Virements will not result in adding ‘new’ projects to the Capital Budget.

e) Virements of conditional grant funds to purposes outside of that specified in the relevant conditional grant framework will not be permitted.

f) The budget savings from the following line items (necessary adjustments) may only be considered and transferred by the CFO:

(i) Employee Related Cost
(ii) Remuneration of councillors
(iii) Depreciation and asset impairment
(iv) Finance Charges (Interest on Loan)
(v) Municipal Services Consumption (Water, Electricity, Refuse and Sewerage)
(vi) Bulk Purchases (Water and Electricity)
(vii) Transfers and subsidies paid

g) An approved virement does not give expenditure authority outside of what is allowed by Council's Supply Chain Management Policy.

8. General Principle

Virements will only be approved if they facilitate and promote sound risk and financial management.

9. Accountability

Accountability to ensure that the virement application forms are completed in accordance with Council's virement policy and are not in conflict with the directorate's strategic objectives manifests with the head of the relevant directorate.

10. Annexures

Annexure 1: Virement Form (Capital and Operating)
Annexure 2: New Creation of Unique Key form

TYPE	
CAPITAL	
OPERATING	

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BUDGET VIREMENT FORM

TO: **FINANCIAL MANAGEMENT SERVICES**

FROM:

DATE:

The following transfers are requested, as per motivation provided.

From Unique Key :	Amount:
Unique Key Description:	
Project Name:	
Funding:	
To Unique Key :	Amount:
Unique Key Description:	
Project Name:	
Funding:	

1. **Why are additional funds requested ?**

2. **Is it part of the legislative mandate of the municipality?**

   Yes/ No

3. **Which measures will be implemented to ensure expenditure are managed within the approved budget?**

4. **Where funds would be transferred from?**

5. **Reasons why funds are not needed from the transferring Unique Key?**

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Requested by

Name :

Designation :

Telephone Number :

Supported: Director

_____

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FOR OFFICAL USE

BUDGET AND COSTING

FUNDS AVAILABLE ON UNIQUE KEY	:	YES	NO	
CASHFLOW ATTACHED	:	YES	NO	
SUPPORTING DOCUMENTS	:	YES	NO	N/A

VERIFIED BY : NAME: _____

SIGNATURE: _____

DATE: _____

COMMENTS: _____

RECOMMEND:

RECOMMENDED BY MANAGER: BUDGET & COSTING : _____

DATE : _____

COMMENTS: _____

APPROVAL

APPROVED BY CHIEF FINANCIAL OFFICER/ DELEGATED OFFICIAL : _____

DATE : _____

COMMENTS: _____

PROCESSED BY : NAME: _____

SIGNATURE: _____

DATE: _____

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CREATION OF UNIQUE KEY FORM

TO: **MANAGER: BUDGET OFFICE**

FROM:

DATE:

The following information is required:

Directorate :
Department/Section :
OV Code :
Type of Unique Key :
Description of Unique Key :
Project :
Funding :

Detail and motivation for new line item:

Requested by:

Name :

Designation :

Telephone Number :

Supported: Director

_____

APPENDIX 31

STELLENBOSCH MUNICIPALITY

LIQUIDITY POLICY

2025/2026

STELLENBOSCH MUNICIPALITY

LIQUIDITY POLICY

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1. INTRODUCTION

The documented Liquidity Policy sets out the minimum risk management measures that Stellenbosch Municipality has to implement and adhere to in order to ensure that its current and future liquidity position is managed in a prudent manner.

Liquidity is the amount of cash and / or "near cash" (which refers to assets or security that can easily and quickly be converted to cash), available to be utilized to meet obligations and / or pay commitments. The marketability or ability to buy or sell an asset without incurring unacceptable large losses thus determines the liquidity of an asset or defines it as near cash.

This Policy is implemented to provide guidance on the minimum liquidity level that Stellenbosch Municipality has to maintain in order to comply with required legislative and / or National Treasury directives and within the overall financial management objectives as approved/reviewed by the Council from time to time.

2. BACKGROUND AND APPROACH

Various policies and procedures exist that direct the way in which the business of Stellenbosch Municipality is or should be conducted in a prudent manner. Generally these policies and procedures flow from the prescription made in Legislation i.e. the Municipal Finance Management Act ("MFMA") and/or directives issued by a national department such as National Treasury.

Guidelines provided by National Treasury indicate that an acceptable level of cash resources needs to be available for working capital requirements (see below).

It is for this reason that the need to have an official Liquidity Policy was identified.

3. LEGISLATIVE REQUIREMENTS

3.1. The MFMA circular 71 stipulates the following two prescribed ratios to manage liquidity:

Cash/Cost Coverage Ratio (Excluding Unspent Conditional Grants) is calculated as:

((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)

Criteria: 1 – 3 times

Current Ratio Current Assets / Current Liabilities

Criteria: 1.5 - 2:1

The above guidelines are noted but the proposed policy is more conservative to ensure that the municipality secures its strong financial position thereby providing comfort to investors.

4. LIQUIDITY POLICY

This policy provides guidance on the determination of the minimum liquidity requirement and the calculation of the liquidity available of Stellenbosch Municipality from time to time (see **Annexure 1**).

Notwithstanding the requirements as reflected in this policy, Stellenbosch Municipality should ensure that its Current Assets (excluding debtors older than 90 days) cover all of its Current Liabilities at least two times.

The policy encapsulates certain key aspects and considerations which have been outlined below:

4.1. KEY COMPONENTS OF MINIMUM LIQUIDITY REQUIRED:

The following constitutes the key elements to take into consideration when determining the liquidity requirement of Stellenbosch Municipality:

4.1.1. To comply with statutory requirements it is proposed that the following funds, reserves and provisions be fully covered by unencumbered cash and investments:

4.1.1.1. All earmarked or conditional grant transfers from spheres of Government or from Public Contributions made to Stellenbosch Municipality that have not yet been utilized;

4.1.1.2. All commitments resulting from the legally entrenched rights and benefits employees have, with specific reference to the Council's short term commitment to staff retirement benefits and medical fund claims payable;

4.1.1.3. All funds not yet been utilized in relation to agency services provided on behalf of Provincial or National Government should also be treated as earmarked funds;

4.1.1.4. All reserves stated by Stellenbosch Municipality on its Statement of Financial Position that have been established for the purposes of making provisions for a defined purpose.

4.1.2. Cognisance also needs to be taken of the external loan commitments and the servicing of capital and interest on these loans. Therefore provision should be made that Stellenbosch Municipality can meet its external loan/financial commitments together with the normal operational expenditure, as well as its liabilities to staff.

4.1.3. All investments ceded as security against long term loans need to be excluded from total cash and investment balances for calculation of the minimum liquidity level required.

4.1.4. In addition, a level of cash available for normal operational expenditure needs to be held in cash to ensure that, notwithstanding fluctuations in the monthly income levels of Stellenbosch Municipality, Stellenbosch Municipality will be in a position to meet its financial requirements. In this respect, the average monthly operational expenditure needs to be used as a guide of the minimum buffer required. One month's operational expenditure excluding debt impairments, depreciation and other non-cash expenses should be available for liquidity cover.

4.1.5. The "golden rule" should be to ensure that Stellenbosch Local Municipality will have adequate liquid assets (those that can be made into cash within 24 hours, weekly or monthly as the requirement might be) to meet its short term financial commitments.

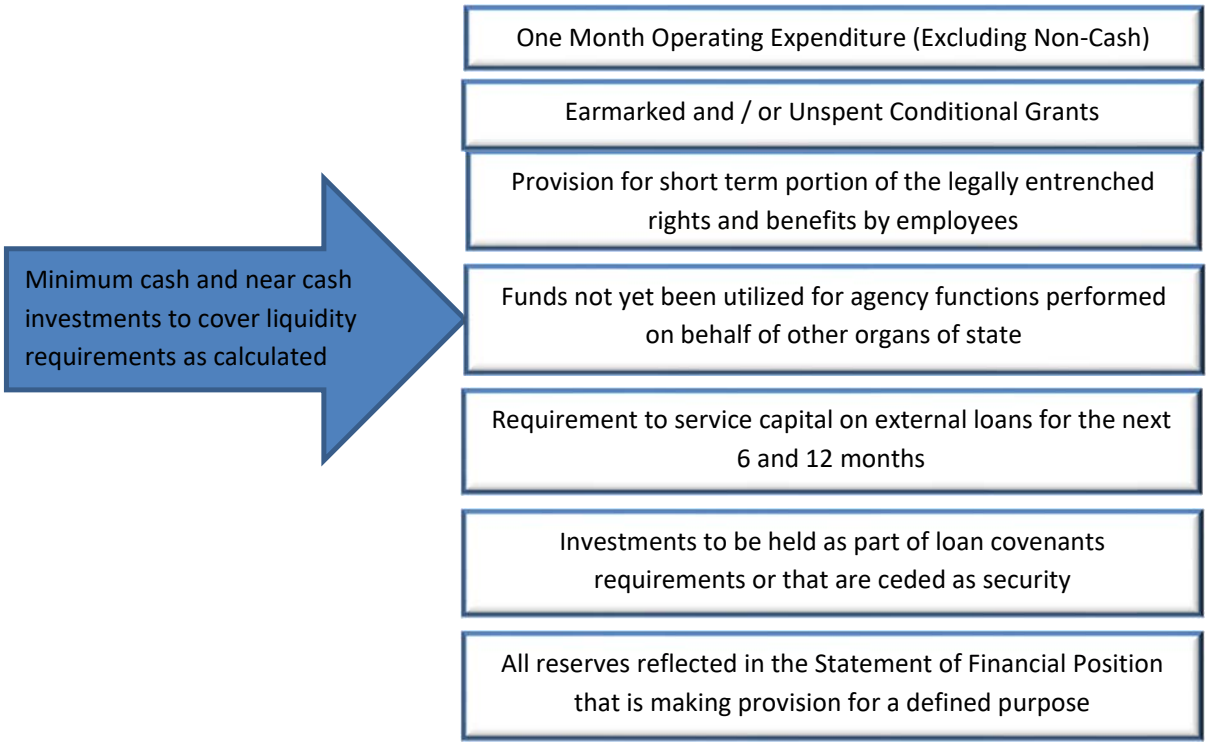
4.2. CALCULATION OF AVAILABLE LIQUIDITY

The amount of liquidity available should be determined from time-to-time. The following, should be regarded as cash and or near cash in calculating the available liquidity:

4.2.1. All cash held in a bank account or invested with a money market fund;
4.2.2. 95% of the value of all NCD's or other tradable instruments issued by a bank that are not already ceded;
4.2.3. 90% of the market value of all listed bonds on the JSE in which Stellenbosch Municipality is allowed to invest in;
4.2.4. Consumer debtors aged current to 60 days;
4.2.5. Amount of unspent conditional grants and public contributions excluded from own funds held in bank accounts;
4.2.6. Funds provided to Council for expenditure on activities executed on behalf of other spheres of Government (Provincial and / or National) as part of an agency function, excluded from own funds held in bank accounts;
4.2.7. Funds ring-fenced for cash backed reserves that are excluded from own funds held in bank accounts;
4.2.8. Cash amounts that need to be held by Council resulting from loan covenants' that are part of the conditions of loans extended, but not ceded outright to lenders;

4.2.9. The undrawn portion of unconditional bank overdraft facility or liquidity facility available to Stellenbosch Municipality.

The aforementioned in paragraphs 4.1. and 4.2. can schematically be reflected as follows:



4.3. IMPLEMENTATION AND MONITORING OF COMPLIANCE WITH LIQUIDITY POLICY:

Once the policy is approved, the CFO is to be tasked to ensure that the required cash has to be maintained to continue meeting the requirements as set out in this policy.

Firstly, the minimum required liquidity level should be calculated based on audited annual financial statements. This level of liquidity required needs to be specifically budgeted for and on a quarterly basis be reported to the Finance Committee and / or other Committees as might be stipulated by Council as well as to Council.

Notwithstanding National Treasury's three months operational expenditure guideline and the one month operational expenditure buffer proposed as a minimum by the liquidity policy, it is recommended that Council set a target of one month's operational expenditure liquidity buffer to be achieved at the end of the transitional period (reference paragraph 6).
The cash provisions made to repay external loan commitments, if specifically earmarked, should also be added to this minimum working capital liquidity, to prevent

fluctuations in the working capital reserve that could put the minimum level of liquidity levels under pressure.

5. CORPORATE GOVERNANCE (OVERSIGHT)

Compliance with this policy will be monitored by the Chief Financial Officer. The Chief Financial Officer must present the liquidity compliance reports to the Finance Committee and the Audit Committee of the municipality.

Where compliance has been breached the Chief Financial Officer must present an action plan to correct the non-compliance. The Finance Committee must monitor the successful implementation of the corrective action plans and report progress to Council.

6. POLICY MANAGEMENT

The Liquidity Policy forms part of Stellenbosch Municipality overall financial objectives and therefore forms part of approved Budget Policies. The policy must be reviewed at least annually during the budget revision and presented to Council for approval.

The policy is effective from the date it is approved by Council.

ANNEXURE 1

Liquidity Requirement as per Liquidity Policy

Financial Year End: _____

Liquidity Requirement Calculation [as stipulated in Paragraph 4.1.]

All earmarked and/or conditional grants received but not yet utilised	
Value of legally entrenched short term rights and benefits of employees related to Medical benefits & Retirement benefits	
Funds held for agency services not yet performed	
Reserve funds reflected in Statement of Financial Position that are assumed to be held in cash	
Capital redemption and interest payments on external loans not reflected as part of normal operational expenditure	
Onemonth operational expenditure excluding non-cash items	
Commitments resulting from contracts concluded as part of Capex Programme, not reflected in operational budget	
TOTAL LIQUIDITY REQUIREMENT	

Actual available liquidity held [reference paragraph 4.2.]

Bank Balance at e.g.: - ABSA, FNB, Standard Bank, Nedbank, Investec, Money Market	
Bank balance sub total	
95% of all other term investments with Banks	
90% of Market value of all Bonds on the JSE that are held	
Consumer debtors (current – 60 days)	
Other reserves held in cash not reflected in bank balances mentioned above for e.g.:	
- Unspent conditional grants	
- Payments received for agency functions not yet performed	
- The cash value of reserves held	
- Cash deposits held as part of loan covenants or ceded	
- Undrawn bank overdraft facility or committed liquidity lines available	
TOTAL LIQUIDITY AVAILABLE	

LIQUIDITY SURPLUS (SHORT FALL)

SURPLUS TO BE APPROPRIATED TO CAPITAL REPLACEMENT RESERVE

(See Borrowing, Funds and Reserves Policy)

Liquidity ratio:
Current Asset/Current Liabilities

APPENDIX 32

STELLENBOSCH MUNICIPALITY

PREFERENTIAL PROCUREMENT POLICY

2025/2026

STELLENBOSCH MUNICIPALITY

PREFERENTIAL PROCUREMENT POLICY

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1. Definitions

In this policy, unless the context indicates otherwise, any word or expression to which a meaning has been assigned in the Act must bear the meaning so assigned—

"**Acceptable Tender**" mean any tender which, in all respects, complies with the specification and conditions of tender as set out in tender document

"Black designated groups" has the meaning assigned to it in the codes of good practice issued in terms of section 9 (1) of the BBBEEA.

"Black people" has the meaning assigned to it in section 1 of the BBBEEA.

"Designated group" means black designated groups, black people, women, people with disabilities; or small enterprises which are enterprises, owned, managed, and controlled by previously disadvantaged persons and which is overcoming business impediments arising from the legacy of apartheid.

"Disability" means in respect of a person, a permanent means, in respect of a person, a permanent impairment of a physical, intellectual, or sensory function, which results in restricted, or lack of, ability to perform an activity in the manner, or within the range, considered normal for a human being.

"EME" means

(1) exempted micro enterprise in terms of a code of good practice on black economic empowerment issued in terms of a code of good practice on black economic empowerment issued in terms of section 9(1) of the BBBEEA**.**

(2) an entity with an annual turnover of R10 000 00.000 (ten million Rand) or less

"Historically disadvantaged individual (HDI)" means a South African citizen –

(1) who, due to the apartheid policy that had been in place, had no franchise in national elections prior to the introduction of the Constitution of the Republic of South Africa,1983 (Act No 110 of 1983); and / or

(2) who is a female; and / or

(3) who has a disability:

Provided that a person who obtained South African citizenship on or after the coming to effect of the Interim Constitution, is deemed not to be an HDI.

"highest acceptable tender" means a tender that complies with all specifications and conditions of tender and that has the highest price compared to other tenders;

"lowest acceptable tender" means a tender that complies with all specifications and conditions of tender and that has lowest price compared to other tenders;

"Locality" means the local suppliers and/or service providers that business offices are within the Municipal area.

"Large Enterprises" is a company with an annual turnover in excess of R50 million.

"**Market Analysis**" means a technique used to identify market characteristics for specific goods or services

"**Municipal Area**" means the Stellenbosch Municipality Municipal area (WC024)

"National Treasury" has the meaning assigned to it in section 1 of the Public Finance Management Act, 1999 (Act No. 1 of 1999);

"**Objective Criteria**" for the purpose of section of 2(1)f of the procurement Act must be criteria other than the additional to criteria relating to equity ownership by HDI's or whether or not a bidder was located in a particular province or municipal area

"price" means an amount of money tendered for goods or services, and includes all applicable taxes less all unconditional discounts;

"Proof of B-BBEE status level of contributor" means the B-BBEE status level certificate issued by an authorized body or person
1) a sworn affidavit as prescribed by the B-BBEE Codes of Good Practice; or
2) any other requirement prescribed in terms of the Broad-Based Black Economic Empowerment Act.

"Qualifying Small Enterprise (QSE) "is a company with a turnover between R10 million and R50 million

"Rand value" means the total estimated value of a contract in Rand, calculated at the time of the tender invitation;

"Region" means the district and/or Cape Winelands District Municipality.

"**Rural area"** means-

1) a separately populated area in which people farm or depend on natural resources, including villages and small towns that are dispersed through the area; or
2) an area including a large settlement which depends on migratory labour and remittances and government social grants for survival and may have a traditional land tenure system.

"**Specific *goals***" means specific goals as contemplated in section 2(1)(d) of the Act which may include contracting with persons, or categories of persons, historically disadvantaged by unfair discrimination on the basis of race, gender and disability including the implementation of programmes of the Reconstruction and Development Programme as
published in Government Gazette No. 16085 dated 23 November 1994*;*

"SMME" means small, medium and micro enterprises namely Exempted Micro Enterprises and Qualifying Small Enterprises

"**Tender**" means a written offer in the form determined by a Municipality in response to an invitation to provide goods or services through price quotations, competitive tendering process or any other method envisaged in legislation;

"tender for income-generating contracts" means a written offer in the form determined by an organ of state in response to an invitation for the origination of income-generating contracts through any method envisaged in legislation that will result in a legal agreement between the organ of state and a third party that produces revenue for the organ of state, and includes, but is not limited to, leasing and disposal of assets and concession contracts, excluding direct sales and disposal of assets through public auctions;

"The Act" means the Preferential Procurement Policy Act, 2000 (Act No. 5 of 2000).

"Youth" has the meaning assigned to it in section 1 of the National Youth Development Agency Act, 2008 (Act No. 54 of 2008).

2. Introduction

The Constitution of the Republic of South Africa, 1996, provides in sections 152(1)(c) and 152(2) that local government must promote social and economic development and that the municipality must strive within its financial and administrative capacity, to achieve the objects set out in subsection 152(1).

The Constitution provides in section 217 that an organ of state must contract for goods or services in accordance with a procurement system which is fair, equitable, transparent, competitive, and cost effective and to implement a policy to grant preferences within a framework prescribed by National Legislation.

The Broad-Based Black Economic Empowerment Act, 2003 requires: '' (1) Every organ of state and public entity must apply any relevant code of good practice issued in terms of this Act in (b) developing and implementing a preferential procurement policy

The Preferential Procurement Policy Framework Act, 2000 (Act 5 of 2000)-[PPPFA] was promulgated by the Minister in response to the Constitutional provision and allow for a Municipality to develop a preferential procurement policy and to implement such policy within the PPPFA framework.

Section 2 (1) (d) (i) and (ii) of the Preferential Procurement Policy Framework Act, 2000 refers to specific goals which may include:

(i) contracting with persons, or categories of persons, historically disadvantaged by unfair discrimination on the basis of race, gender or disability;

(ii) implementing the programmes of the Reconstruction and Development Programme (RDP) as published in *Government Gazette* 16085 dated 23 November 1994.

The RDP (1994), as basis for development in South Africa, was meant to provide a holistic, integrated, coherent socio-economic policy that is aimed at mobilising people and resources to work towards the upliftment of the material and social conditions of local communities to build sustainable livelihoods for these communities.

In terms of Section 2 (1)(d)(ii), the following activities may be regarded as a contribution towards achieving the goals of the RDP, in addition to the awarding of preference points in favour of HDIs (published in Government Gazette No. 16085 dated 23 November 1994):

(i) The promotion of South African owned enterprises;
(ii) The promotion of export orientated production to create jobs;
(iii) The promotion of SMMEs;
(iv) The creation of new jobs or the intensification of labour absorption;
(v) The promotion of enterprises located in a specific province for work to be done or services to be rendered in that province;
(vi) The promotion of enterprises located in a specific region for work to be done or services to be rendered in that region;
(vii) The promotion of enterprises located in a specific municipal area for work to be done or services to be rendered in that municipal area;
(viii) The promotion of enterprises located in rural areas;
(ix) The empowerment of the work force by standardising the level of skill and knowledge of workers;
(x) The development of human resources, including by assisting in tertiary and other advanced training programmes, in line with key indicators such as percentage of wage bill spent on education and training and improvement of management skills; and
(xi) The upliftment of communities through, but not limited to, housing, transport, schools, infrastructure donations, and charity organisations.

3. Purpose, and Objectives

a) The purpose of this policy is to:
   i) Provide for categories of preference in awarding of bids;
   ii) Provide for the advancement of persons or categories of persons disadvantaged by unfair discrimination; and
   iii) Clarify the mechanisms how the above items in par 1.1 (a) (i) and (ii) will be implemented.
b) Objectives
   a) Promote Black-Based Black Economic Empowerment (B-BBEE) - enterprises providing services and goods.
   b) Promote Small Medium and Micro Enterprises (SMME's), Joint Ventures, Consortiums, and partnerships in the municipal area.
   c) Implement recognised best procurement practises through effective planning, strategic purchasing, and contract management.

The policy rests upon certain core principles of behaviour as set out in the Constitution and ratified by the Constitutional Certification Judgements. In this context, the policy will be applied in accordance with a system, which is fair, equitable, transparent, competitive, and cost-effective in terms of Section 217 of the Constitution.

This policy strives to ensure that the objectives for uniformity in the supply chain management systems between Municipalities/Municipal entities, is not undermined and that consistency with the SCM and LED policies in line with sections 152(1)(c) and 152(2).

4. Application of preference point system

4.1 The Municipality will, in the tender documents, stipulate —
(a) the preference point system applicable; and
(b) any specific goal as envisaged in section 2(1)(d) and (e) of the Preferential Procurement Act.

4.2 If it is unclear whether the 80/20 or 90/10 preference point system applies—
(a) an invitation for tender for income-generating contracts, that either the 80/20 or 90/10 preference point system will apply and that the highest acceptable tender will be used to determine the applicable preference point system; or; or
(b) any other invitation for tender, that either the 80/20 or 90/10 preference point system will apply and that the lowest acceptable tender will be used to determine the applicable preference point system..

5. 80/20 preference point system for acquisition of goods or services with Rand value equal to or below R50 million

5.1 The following formula must be used to calculate the points out of 80 for price in respect of a tender with a Rand value equal to or below R50 million, inclusive of all applicable taxes:

$$Ps = 80\left(1 - \frac{Pt - P\,min}{P\,min}\right)$$

Where-

Ps = Points scored for price of tender under consideration;

Pt = Price of tender under consideration; and

Pmin = Price of lowest acceptable tender.

5.2 A maximum of 20 points may be awarded to a tenderer for the specified goals for the tender.

5.3 The points scored for the specific goal must be added to the points scored for the price and the total must be rounded off to the nearest two decimal places.

5.4 Subject to section 2(1)(f) of the Act, the contract must be awarded to the tendering scoring the highest points.

6. 90/10 preference point system for acquisition of goods or services with Rand value above R50 million

6.1 The following formula must be used to calculate the points out 90 for price in respect of a tender with a Rand value above R50 million, inclusive of all applicable taxes:

$$Ps = 90\left(1 - \frac{Pt - P\min}{P\min}\right)$$

Where-

Ps = Points scored for price of tender under consideration;

Pt = Price of tender under consideration; and

Pmin = Price of lowest acceptable tender.

6.2 A maximum of 10 points may be awarded to a tenderer for the specified goals for the tender.

6.3 The points scored for the specific goal must be added to the points scored for price and the total must be rounded off to the nearest two decimal places..

6.4 Subject to section 2(1)(f) of the Act, the contract must be awarded to the tenderer scoring the highest points.

7. 80/20 preference points system for tenders to for income-generating contracts with Rand value equal to or below R50 million

7.1 The following formula must be used to calculate the points for price in respect of an invitation for tender for income-generating contracts, with a Rand value equal to or below R50 million, inclusive of all applicable taxes:

$$Ps = 80\left(1 + \frac{Pt - Pmax}{Pmax}\right)$$

Where-

Ps = Points scored for price of tender under consideration;

Pt = Price of tender under consideration; and

Pmax = Price of highest acceptable tender.

7.2 A maximum of 20 points may be awarded to a tenderer for the specific goal specified for the tender.

7.3 The points scored for the specific goal must be added to the points scored for price and the total must be rounded off to the nearest two decimal places.

7.4 Subject to section 2(1)(f) of the Act, the contract must be awarded to the tenderer scoring the highest points.

8. 90/10 preference point system for tenders for income-generating contracts with Rand value above R50 million

8.1 The following formula must be used to calculate the points for price in respect of a tender for income-generating contracts, with a Rand value above R50 million inclusive of all applicable taxes:

$$Ps = 90\left(1 + \frac{Pt - Pmax}{Pmax}\right)$$

Where-

Ps = Points scored for price of tender under consideration;

Pt = Price of tender under consideration; and

Pmax = Price of highest acceptable tender.

8.2 A maximum of 10 points may be awarded to a tenderer for the specific goal specified for the tender.

8.3 The points scored for the specific goal must be added to the points scored for price and the total must be rounded off to the nearest two decimal places.

8.4 Subject to section 2(1)(f) of the Act, the contract must be awarded to the tenderer scoring the highest points.

9. Specified contract participation goals

9.1 The tendering conditions will stipulate the specific goals, as contemplated in section 2(1)(d)(ii) of the Preferential Procurement Act, be attained.

9.2 A maximum of 20 points (80/20 preference points system) or 10 (90/10) preference points system), must be allocated for specific goals. These goals are:

(a) contracting with persons, or categories of persons, historically disadvantaged by unfair discrimination on the basis of race, gender or disability;

(b) Promotion of enterprises located in the municipal area (WCO24)

9.3 Regarding par 9.2 (a) at least 50% of the 20/10 points must be allocated to promote this goal and points will be allocated in terms of the BBBEE scorecard as follows.

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

9.4 A tenderer must submit proof of its BBBEE status level contributor.

9.5 A tenderer failing to submit proof of BBBEE status level of contributor –
9.5.1 may only score in terms of the 80/90-point formula for price; and
9.5.2 scores 0 points out of 10/5 BBBEE status level of contributor, which is in line with section 2 (1) (d) (i) of the Act, where the supplier or service provider did not provide proof thereof.

9.6 Regarding par 9.2(b) a maximum of 50% of the 20/10 points must be allocated to promote this goal. Maximum points will be allocated as follows.

Locality of supplier	**Number of Points for 80/20 Preference Points System**	**Number of Points for 90/10 Preference Points System**
Within the boundaries of the municipality	10	5
Outside of the boundaries of the municipality	0	0

The maximum will be proportionately adjusted depending on the number of points allocated for this goal. E.G., 40% will equate to 8/4 points.

9.7 The policy should not include Pre-qualification goals.

9.8 Any specific goal for which a point may be awarded, must be clearly specified in the invitation to submit a tender.

9.9 A tenderer failing to submit proof of required evidence to claim preferences for other specified goals, which is in line with section 2 (1) (d) (ii) of the Act.

(i) may only score in terms of the 80/90-point formula for price; and
(ii) scores 0 points out of 10/5 of the relevant specific goals where the supplier or service provider did not stipulate.

9.10 The preference points scored by a tenderer must be added to the points scored for price.

9.11 The points scored must be rounded off to the nearest two decimal places.

9.12 The contract must be awarded to the tenderer scoring the highest procurement points.

10 Application of Specified contract participation goals in Various thresholds

10.1 The preference point scoring system will be applicable for all procurement as per the Preferential Procurement Regulations of November 2022.

10.2 If the specific goal of locality is identified for a specific procurement, the delegated official/committee must approve the specific goal (locality), and the point scoring must be specifically indicated in the invitation to tender and scored accordingly.

10.3 If the specific goal of locality is not identified for a specific procurement, the maximum points for the specified goals for the tender must be allocated to BBBEE points.

11. Criteria for breaking deadlock in scoring

11.1 If two or more tenderers score an equal total number of points, the contract must be awarded to the tenderer that scored the highest points for specific goals.

11.2 If two or more tenderers score an equal total number of points, the objective criteria in addition to those contemplated in paragraphs (d) and (e) justify the award to the tenderer that scored the highest points in terms in accordance with section 2(1)(f) of the Act.

11.3 If two or more tenderers score equal total points in all respects, the award must be decided by the drawing of lots.

12. Award of contracts to tenderers not scoring highest points

12.1 A contract may be awarded to a tenderer that did not score the highest points only in accordance with section 2(1)(f) of the Act.

13. Remedies

13.1 If a Municipality is of the view that a tenderer submitted false information regarding a specific goal, it must——

a) inform the tenderer; accordingly, and
b) give the tenderer an opportunity to make representations within 14 days as to why the tender may not be disqualified or, if the tender has already been awarded to the tenderer, the contract should not be terminated in whole or in part—

13.2 After considering the representations referred to in par 13 (1)(b), the Municipality may—

(a) if it concludes that such false information was submitted by the tenderer—
(i) disqualify the tenderer or terminate the contract in whole or in part; and
(ii) if applicable, claim damages from the tenderer;

14. Performance Management

The specific goals achieved through the application of the Preferential Procurement Framework Act, 2000 will be monitored in terms of the elements embedded in the Supply Chain Management Policy.

15. Reporting

The Accounting Officer must align its reporting requirements to the Council as per SCM Regulation 6 to also report on progress with the implementation of this Policy

16. Repeal of regulations

16.1 Subject to this regulation, the Preferential Procurement Regulations, 2017 published in Government No. 40553 of 20 January 2017, are hereby repealed with effect from the date referred to in subsection17.

16.2 Any tender advertised before the date referred to in subsection 17 must be dealt with in terms of the Preferential Procurement Regulations, 2017.

17. Short title and commencement

This Policy is called the Stellenbosch Preferential Procurement Policy, 2022/23 and take effect once approved by council

APPENDIX 33

STELLENBOSCH MUNICIPALITY

INVENTORY MANAGEMENT POLICY

2025/2026

STELLENBOSCH MUNICIPALITY

INVENTORY MANAGEMENT POLICY

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1. DEFINITIONS

1.1 In this Policy, unless the context indicates otherwise, the following definitions are applied:

"Accounting Officer"	means the Municipal Manager for the Municipality as contemplated in section 60 of the Local Government: Municipal Finance Management Act, 56 of 2003
"CFO"	means the Chief Financial Officer designated in terms of section 80(2) (a) of the Local Government: Municipal Finance Management Act, 56 of 2003
''Cost''	shall comprise costs of purchase, costs conversion and other costs incurred in bringing the inventories to their present location and condition
"*Delegated authority*"	means the official who is given the authority for relevant functions in terms of the municipality's written delegations;
''***Good received note''***	means a document which is used to acknowledge the receipt of goods in good condition and correct quantities
"***Inventories***"	are assets: In the form of material or supplies to be consumed in the production process, In the form of materials or supplies to be consumed or distributed in the rendering of services Held for sale or distribution in the ordinary course of operations, or In the process of production for sale or distribution
"Municipality"	shall mean the Stellenbosch Municipality;
"Net Realisable''	Is the estimated selling price in the ordinary course of operations less the estimated costs of completion and estimated costs necessary to make the sale exchange or distribution.

"Obsolete inventory"	means items that have expired, are redundant or damaged;
"Re-order level"	means the level of inventory at which inventory is re-ordered;
"*Requisition form*"	means a written request to supply specified inventory;
"Store"	means a place where inventory is stored and reserved for future use, or a source from which supplies may be drawn;
"Inventory Controller"	means an official responsible for the requisition, receipt, issue, recording, safeguarding of inventory and cost-effective and efficient management of inventory.
''Stock Issue Register''	means a document which is used to authorize the removal or issue of stock items from stores.

2. OBJECTIVE OF THE POLICY

2.1 The policy aims to achieve the following objectives which are to:-

a) Provide guidelines that employees of the Municipality must follow in the management and control of inventory, including safeguarding and disposal of inventory.

b) Procure inventory in line with the established procurement principles contained in the Municipality's Supply Chain Management Policy.

c) Eliminate any potential misuse of inventory and possible theft.

3. SCOPE

3.1 This policy applies to Stellenbosch Municipality's inventory received by the Inventory Controller and issued to users.

3.2 This policy specifically excludes:

a) Pharmaceutical inventory, livestock and face value forms; and

b) Equipment and other assets not defined as inventory;

4. LEGAL FRAMEWORK

4.1 In terms of the MFMA, the Accounting Officer for a municipality must:

a) Be responsible for the effective, efficient, economical and transparent use of the resources of the municipality as per section 62 (1)(a);

b) Take all reasonable steps to prevent unauthorised, irregular and fruitless and wasteful expenditure and other losses as per section 62(1)(d);

c) Be responsible for the management, including the safeguarding and the maintenance of the assets, and for the management of the liabilities, of the municipality as per section 63 (1)(a) and (b).

4.2 In terms of GRAP 12:

4.2.1 Inventories shall be recognized as an asset if, and only if,

a) it is probable that future economic benefits or service potential associated with the item will flow to the entity ,and

b) the cost of the inventories can be measured reliably.

4.3 MEASUREMENT AT RECOGNITION

4.3.1 Inventories that qualify for recognition as assets shall initially be measured at cost,

4.3.2 Where inventories are acquired at no cost, or for nominal consideration, their costs shall be their fair value as at the date of acquisition.

4.4 MEASUREMENT AFTER RECOGNITION

4.4.1 Inventories shall be measured at the lower of cost and net realization value, except where paragraph .18 of GRAP 12 applies.

4.4.2 Inventories shall be measures at the lower of cost and current replacement cost where they are held for:

a) distribution at no charge or for a nominal charge ,or

b) consumption in the production process of goods to be distributed at no charge or for a nominal charge.

4.5 RECOGNITION AS AN EXPENSE

4.5.1 When inventories are sold, exchanged or distributed, the carrying amount of those inventories shall be recognized as an expense in the period in which the related revenue is recognized. If there is no related revenue, the expense is recognized when the goods are distributed, or related service is rendered. The amount of any write-down of inventories to net realizable value and all losses of inventories shall be recognized as an expense in the period the write-down or loss occurs. The amount of any reversal of any writes –down of inventories arising from an increase in net realizable value, shall be recognized as a reduction in the amount of inventories recognized as an expense in the period in which the reversal occurs.

4.5.2 Some inventories may be allocated to other assets accounts, for example, inventory used as a component of self-constructed property, plant or equipment. Inventories allocated to other assets in this way are recognized as an expense during the useful life of that asset.

5. INVENTORY PROCEDURES

5.1 The procedures for inventory must be followed to ensure that:

a) Inventory is safeguarded at all times;

b) There are accurate records of quantities on hand at all times;

c) Optimum inventory levels are maintained to meet the needs of users;

d) Only authorised issues of inventory are made to users; and

e) Items placed in store are secured and only used for the purpose for which they were purchased.

5.2 APPOINTMENT OF RESPONSIBLE OFFICIALS

5.2.1 The CFO must appoint, in writing, officials to perform the duties of an Inventory Controller in terms of this Policy.

5.2.2 Adequate segregation of duties between the requisition, receipt, recording, storage and safekeeping of inventory and the management and control thereof must be maintained to avoid the potential occurrence of errors and fraud.

5.3 ORDERING OF INVENTORY

Standard Supply Chain Management procedures as per approved Supply Chain Management policy are to be implemented.

5.4 RECEIPT OF INVENTORY

All inventory must be received by the completion of a goods received note and processed on the financial management system.

5.5 STORAGE OF INVENTORY

5.5.1 Inventory must be stored in a secured, exclusive use area, under lock and key, furthermore the inventory must be insured in terms of the Risk Management Policy of the municipality.

5.5.2 The area must be used exclusively for the storage of inventory, with limited authorised access only.

5.5.3 Inventory must be positioned to facilitate efficient handling and checking.

5.5.4 All items must be stored separately, with proper segregation.

5.5.5 Inventory must be clearly labeled for easy identification. Inventory tag/bin cards or inventory labels may be used to identify each item and to aid in the physical verification of the items.

5.5.6 Where practically possible, all items of the same type and reference must be stored together as per the description on the inventory records.

5.5.7 Items with limited shelf life must be rotated on a first in first out basis, in accordance with paragraph .35 of GRAP, to reduce the occurrence of expired or obsolete stocks.

5.5.8 Due diligence and care must be exercised to prevent damage of, or deterioration of inventory.

5.5.9 Due regard must be given to any safety standards which may apply to the storage of certain inventories.

5.5.10 Steps must be taken to ensure safe custody of items, including precautions against loss or theft.

5.5.11 The Inventory Controller or Delegated Official responsible for the custody and care of inventory must ensure that in his/her absence such items, where applicable, are securely stored.

5.5.12 The responsibility for the custody of the storeroom keys must be allocated by the delegated authority to an official who is accountable for its use.

5.5.13 No unauthorised persons/officials shall obtain entry to premises, buildings or containers where inventory is kept, unless accompanied by the responsible official.

5.5.14 Whenever a change in the Inventory Controller occurs, an inventory count must be conducted.

5.5.15 An independent official shall be nominated in writing by the delegated authority to assist the official handing and taking over with the checking of the inventory and any discrepancies.

5.5.16 Should the above not be complied with, the official taking over shall be liable for any discrepancies.

5.5.17 A handing-over certificate as prescribed by the CFO, must be completed by the handing and taking over officials and a copy retained for record purposes.

5.5.18 The following fire protection precautions must be adhered to:

a) Inventories of an inflammable or dangerous nature shall be stored and handled in such a manner that persons or property are not endangered and in compliance with the requirements of any local authority;
b) The area must be clearly signposted; and
c) Fire extinguishing equipment must be placed in the area where inventories are held and must be serviced regularly.

5.6 ISSUE OF INVENTORY

5.6.1 Only the Inventory Controller is authorised to issue inventory from the storeroom.

5.6.2 Inventory must only be issued in terms of the approved requisition form of the Municipality.

5.6.3 All requisition forms must be ruled off immediately below the last item to prevent items being added once the requisition is authorised by the responsibility manager.

5.6.4 The Inventory Controller must prepare the Stock Issue Register once stock items to be issued have been picked up from the shelves

5.6.5 The official receiving the inventory must acknowledge the receipt of stock items requested, by signing the Stock Issue Register prepared by the Inventory Controller.

5.6.6 Inventories must be issued and used for official purposes only.

5.7 OBSOLETE INVENTORY

5.7.1 The preparatory work for the disposal of obsolete inventory must be undertaken by the Inventory Controller and verified by the Assets Accountant.

5.7.2 The Accounting Officer or delegated authority must convene a Disposal Committee for the disposal of obsolete inventory.

5.7.3 The Disposal Committee should consist of at least three officials, one of whom must act as the chairperson.

5.7.4 The delegated authority may approve the write-off of inventory, if satisfied that: -

a) The inventory has expired and is redundant;
b) The inventory is of a specialised nature and has become outdated due to the introduction of upgraded and more effective products;
c) The inventory cannot be used for the purpose for which it was originally intended; or
d) The inventory has been damaged and is rendered useless.

5.7.5 All disposed of items must be updated in the inventory records/register/database for the purposes of proper management and control.

5.8 INVENTORY COUNT

5.8.1 Items may be subject to an inventory count on a quarterly basis.

5.8.2 Where the quantity of inventory is too large for the count to be completed on a single occasion, inventory counts may be carried out on a rotational basis with a full inventory count at the end of each financial year.

5.8.3 All approved Municipal procedures and processes must be complied with during the inventory count.

5.8.4 The Inventory Controller must submit a report to the CFO after investigating any discrepancies between the inventory records/register/database, bin/tag cards or inventory labels and the physical inventory.

5.8.5 The CFO must submit a report with the findings to the Accounting Officer, in order to have the matter reported to the Council of the Municipality for the write-off of any inventories losses, or the write –up of surpluses.

5.8.6 The appropriate disciplinary action must be instituted when applicable.

5.8.7 The inventory record, register, database or system must be updated accordingly.

6. INVENTORY RECORDS

6.1. An inventory record/register/database must be maintained for all inventory items, either manually and / or electronically.

6.2 All relevant information must be included for the proper management and control of all inventory items. It is recommended that details include but are not limited to:

a) Order number/date;
b) Item description;
c) Quantity and value of stock on hand;
d) Quantity and value of stock received;
e) Quantity and value of stock issued;
f) Re-order level;
g) Optimum inventory level;
h) Quantity and value of obsolete stock; and
i) Opening/closing balance.

6.3 An inventory register/database must be printed monthly and the hard copy filed in a chronological order to maintain a proper audit trail.

7. REPORTING

7.1 A report must be submitted at least quarterly to the Chief Financial Officer and/or the Assets Manager detailing the following:

a) Any inventory shortages or surpluses and the reasons for such;
b) Any inventory deficits proposed to be written-off; and
c) Any obsolete inventory items.

7.2 Inventories purchased during the financial year must be disclosed at cost or net realizable value in the disclosure notes of the Financial Statements of the Municipality.

7.3 In terms of GRAP the financial statements shall disclose:

a) the accounting policies adopted in measuring inventories, including the cost formula used,

b) the total carrying amount of inventories and the carrying amount in classifications appropriate to the entity,

c) the carrying amount of inventories carried at fair value less costs to sell,

d) the amount of inventories recognized as an expense during the period,

e) the amount of any write-down of inventories recognized as an expense in the period in accordance with paragraph .43,

f) the amount of any reversal of any write-down that is recognized as a reduction in the amount of inventories recognized as an expense in the period in accordance with paragraph .43,

g) the circumstances or events that led to the reversal of a write-down of inventories in accordance with paragraph .43,and

h) the carrying amount of inventories pledged as security for liabilities.

8. CLASSIFICATION OF INVENTORY

As per National Treasury Standard Chart of Accounts, inventory shall be classified as follows:

Inventory Categories	Consumable Categories
Ammunition & Security Supplies	Consumable Supplies (level 4)
Clothing Material & Accessories	Agricultural Supplies (level 5)
Farming & Gardening Supplies	Gifts & Awards
Fuel, Oil & Gas	Fuel Supplies
Crockery & Linen	Media Collections
Learning & Teaching Support Material	Building & Construction
Assets for Distribution	Contraceptives
Materials & Supplies	First Aid Kit
Medical Supplies	Laboratories
Medicines	Security Accessories
Military Stores	Bags & Accessories
Laboratory Chemicals & Supplies	Stationary

9. POLICY ADOPTION

This policy has been reviewed and approved by the Council of Stellenbosch Municipality and is applicable with effect from 1 July 2023.

APPENDIX 34

STELLENBOSCH MUNICIPALITY

FINANCING OF EXTERNAL BODIES PERFORMING MUNICIPAL FUNCTIONS

2025/2026

STELLENBOSCH MUNICIPALITY

FINANCING OF EXTERNAL BODIES PERFORMING MUNICIPAL FUNCTIONS POLICY

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1. DEFINITIONS

1.1 In this policy unless the context indicates otherwise:

1.1.1 "**Accounting Officer**" means the Municipal Manager as referred to in section 60 of the Local Government: Municipal Finance Management Act, 56 of 2003 ("MFMA");

1.1.2 **"Approved Budget"** means the Municipality's annual budget approved by the Council in terms of section 24 of the MFMA and include an adjustment budget in terms of Section 28 of the MFMA;

1.1.3 **"Community"** means the residents within the Stellenbosch WCO24 area;

1.1.4 **"Constitution"** means the Constitution of the Republic of South Africa, 1996;

1.1.5 **"Director"** means a person appointed in terms of section 56 of the Systems Act who is directly accountable to the Municipal Manager;

1.1.6 **"Executive Mayor"** means the councillor elected as the Executive Mayor in terms of section 55 of the Local Government: Municipal Structures Act, 32 of 2000 ("the Structures Act");

1.1.7 **"Chief Financial Officer"** or "CFO" means an official as envisaged in section 80(2)(a) of the Local Government: Municipal Finance Management Act, 56 of 2003 ("MFMA");

1.1.8 **"Grant"** means a grant or allocation, as referred to in section 17(3)(j(ii) and 17(3)(j(iv) of the MFMA, made by the Municipality to any organisation or body referred to in section 67(1) and to be utilised to assist the Municipality in fulfilling its constitutional mandates including local tourism, municipal health services and such other municipal functions contemplated in Part B of Schedules 4 and 5 of the Constitution;

1.1.9 **"Grant Committee"** means the Committee established in terms of clause 7 of this policy;

1.1.10 **"official"** means an employee in the service of the Municipality;

1.1.11 **"organisation or body"** means those organisations or bodies outside any sphere of government making application for Grants in terms of this Policy, Which include associations, non-profit organisations or companies or trusts;

1.1.12 **"the Systems Act"** means the Local Government: Municipal Systems Act, 32 of 2000;

1.1.13 **"the Structures Act"** means the Local Government: Municipal Structures Act, 117 of 1998;

1.1.14 **"the MFMA"** means the Local Government: Municipal Finance Management Act, 56 of 2003;

1.1.15 **"the Municipality"** means the Stellenbosch Municipality and reference to Council has a similar meaning;

1.1.16 **"the Policy"** means the Financing of External Organisation/Bodies Performing Municipal Function Policy as set out in this document.

1.1.17 **"service delivery agreement"** or "MOA" means the agreement entered into between the Municipality and any organisation or body which received a Grant in terms of this Policy.

1. PURPOSE, AIMS AND OBJECTIVES

1.1 The purpose of this Policy is to provide a framework for financial assistance by Stellenbosch Municipality (“the Municipality”) to external organisations / bodies performing local government functions to the extent as set out in section 155(6)(a) and (7) of the Constitution as listed in Part B of Schedule 4 and 5.

1.2 The purpose of this Policy is to ensure the efficient performance of the municipal function entrusted to that external organisation/body in a manner which gives effect to the goals and objectives of the Municipality’s Integrated Development Plan ("IDP") by establishing partnerships between the municipality and the organisatons and bodies performing the functions on behalf of the Municipality.

1.3 The Municipality will favour grants for achievement of outcomes aligned to the IDP. The objective of the funding of external bodied performing municipal functions is primarily to ensure the achievement of agreed outcomes to improve the health and well-being of the citizens and not to cover administrative costs and salaries.

2. LEGAL FRAMEWORK

2.1 In terms of section 156 of the Constitution, the Municipality has executive authority in respect of and the right to administer –

2.1.1 the local government matters listed in Part B of Schedule 4 and 5; and

2.1.2 any other matters assigned to it by national and provincial legislation.

2.2 Section 16(2) of the MFMA provides that the Mayor of the Municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year. Section 17(3)(j)(ii) and 17(3)(j)(iv) provides that when an annual budget is tabled in terms of section 16(2) it must include particulars of any proposed allocation or grants by the municipality to any municipal entities and other external mechanism assisting the municipality in the exercise of its functions or power and any organisation or bodies referred to in section 67(1).

2.3 Immediately after the tabling of the annual budget the accounting officer must make public the annual budget and invite the local community to submit representations in connection with the budget before the budget is approved by Council in terms of section 24 of the MFMA.

2.4 Section 67 of the MFMA provides that the Municipality implement and sustain proper and effective controls and procedures when transferring funds of the Municipality to an organisation or body outside any sphere of government.

2.5 Section 67(1) provides that the accounting officer must be satisfied that the organisation or body has the capacity and agreed to comply with any agreement with the Municipality including all reporting, financial management and auditing requirements as may be stipulated in the agreement, to report at least monthly to the accounting officer on actual expenditure against such transfer and to submit audited financial statements for its financial year to the

accounting officer promptly. The organization must implement effective, efficient and transparent financial management and internal control systems to guard against fraud, theft and financial mismanagement and has the obligation to prove in terms of previous similar transfers that it has complied with all the requirements. The accounting officer must through contractual and other appropriate mechanism enforce compliance with this policy.

2.6 All transfer of funds in terms of this Policy shall comply with the Constitution, the Systems Act, the Structures Act, the MFMA and any other applicable legislation, regulations and policies that may govern the transfer of municipal funds and that are not in contradiction to the aforementioned legislation.

3. PUBLIC ADVERTISEMENT AND APPLICATION PROCEDURE

3.1 Applications for funding of external bodies performing municipal functions shall be considered where organisations or bodies have responded to advertisements published in the local newspapers distributed in the Stellenbosch Municipal Area calling upon organisations or bodies to submit proposals in the prescribed form, as set out 4.3 below, to perform a specific municipal function for a period up to 3 years. Such advertisements may be published quarterly by the accounting officer.

3.2 Advertisements should clearly specify the categories for which requests are called, the closing date for applications, who they should be addressed to, and where and how to obtain the relevant documentation pertaining to such applications, including the prescribed forms. Only applications made on the prescribed form (see Annexure A) may be considered.

3.3 The organisation/body must submit a detailed business plan with its application, confirming the envisaged outcomes their past achievements in the field and their commitment to performing that particular municipal function effectively and in line with Council's goals as set out in the IDP. Applications must be accompanied by a covering letter on the organisation/body letterhead, signed by the head of the organisation/body and must include the following information:

- 3.3.1 the organisation/body's legal name and a brief description of the organisation/body's business;
- 3.3.2 the organisation/body's registration number, if any;
- 3.3.3 the date of establishment, details of the organisation/body's members, founding documents, including constitution and certificates of incorporation;
- 3.3.4 the contact name of the person signing the application, full street address, telephone number and email address of the organisation;
- 3.3.5 if funding is required for a specific project, a brief description of the project and what it aims to achieve, as well as the detailed budget for and the duration of the project together with a written confirmation by the relevant municipal Director that the project is part of the IDP projects or programs;
- 3.3.6 references, independent of the organisation/body and the head of the organisation/body;
- 3.3.7 most recent audited financial statements not older than24 months;
- 3.3.8 a summary of its past achievements; and

3.3.9 a declaration by the head of the organisation/body to the satisfaction of the Municipal Manager that the organisation/body implements effective, efficient and transparent financial management and internal control mechanism to guard against fraud, theft and financial mismanagement and has in the past complied with requirements for similar transfers of funds.

3.4 Individuals will not be considered or appointed as an organisation/body to provide a municipal function as contemplated in this Policy.

3.5 Organisations or bodies whose directors, managers, major shareholders or trustees are in service of the state will not be considered or appointed as an organisation/body to provide a municipal function as contemplated in this Policy.

3.6 The appointment of a particular organisation/body to perform a municipal function for a period of three (3) years does not guarantee financial support by the Municipality, which will be determined annually when the municipal budget is approved by the Municipal Council.

3.7 No late applications received, in response to an advertisement as contemplated in clause 3.1 and 3.2 above will be considered and processed by the Grant Committee.

4. OBLIGATIONS OF THE ORGANISATION/BODY

4.1 The head of the organisation/body must acknowledge in writing to the Municipal Manager that the money allocated was received in its bank account and that the money will be utilised in accordance with the completed and signed MOA, the submitted application and this Policy within 30 days of transfer of funds / payment, failing which no future grants may be considered.

4.2 The organisation / body shall submit monthly reports on actual expenditureagainst such transfer, the ward within which activities are conducted as well as the number of people benefiting from the activity to the Municipal Manager.

4.3 The relevant municipal Director must co-sign each monthly report to confirm monthly management and oversight of the activities.

4.4 The beneficiary undertakes to provide the Municipality with the details of a separate bank account to deposit the funds directly into such bank account.

4.5 The beneficiary must ensure that the funds earn interest until such funds are used for the purpose it was approved.

4.6 Funds that are not used for intended purpose, must be refunded to the Municipality with all interest accrued.

4.7 The beneficiary must submit to the Municipality quarterly progress reports.

5. RIGHTS OF THE MUNICIPALITY, CONTROL AND MONITORING

5.1 The relevant municipal Director shall be entitled, at any reasonable time from time to time, to verify and inspect the existence and activities of the organisation/body. The relevant municipal Director or his delegate has the right to physically visit the premises where the organisation/body or funded project is based, to peruse the budgets and any progress report related to the project.

5.2 The relevant municipal Director shall manage the service delivery agreement entered into between the Municipality and the organisation / body by inter alia receiving and considering monthly reports, inspecting financial records including audited financial statement.

5.3 If the organisation / body fails to comply with the terms and conditions of its service delivery agreement with the Municipality, the accounting officer may in consultation with the relevant municipal Director terminate the agreement with reasonable notice or grant the organization / body an opportunity to rectify the breach within an agreed period of not more than 90 days, failing which the accounting officer may terminate the agreement with reasonable notice.

5.4 The Municipality has the right not to give a Grant to any or all organisations/bodies applying for such Grants or to give proportional or partial grants to give. Having been awarded a Grant previously does not give an organisation/body the right to receive a Grant again.

5.5 The relevant municipal Director shall ensure that those organisations or bodies, who have received Grants in terms of this Policy:-

5.5.1 comply with all the provisions of the completed and signed MOA;

5.5.2 comply with all reporting, financial management and auditing requirements as stipulated in the MOA;

5.5.3 report at least monthly to the Municipality on actual expenditure against such transfer;

5.5.4 promptly, or no longer than 4 months after the end of their financial year, submit their audited financial statements; and

5.5.5 utilise the grant funding strictly in accordance with the approved business plan and approved budget.

5.5.6 Submit quarterly records of funds allocated and its actual expenditure to the Municipality.

5.6 The requirements in paragraphs 5.5.1 to 5.5.4 above shall not apply to organisations where the transfer does not exceed R200 000,00 (two hundred thousand rand), provided the Accounting Officer takes all reasonable steps to ensure that the targeted beneficiaries, as identified by the organisation or body in its application, receive the benefit of such grants and it certifies that compliance by that organisation or body with 5.5.1 to 5.5.4 above is uneconomical or unreasonable.

6. GRANT COMMITTEE

6.1 A Grant Committee consisting of at least the Municipal Manager, the Chief Financial Officer and one director of the Municipality, as well as any other official whom the Municipal Manager may include, shall evaluate all applications received in response to the local advertisement.

6.2 The Grant Committee will have the power to make recommendations to Council for final appointments and financial allocations.

6.3 The Grant Committee must submit a report on its decisions to the Council for final approval.

6.4 The Grant Committee shall, in terms of the Systems Act, establish a programme for community consultation and information dissemination regarding the appointment of any organisation/body and the availability of the service delivery agreement for perusal will be communicated to the local

community through the media prior to any service delivery agreement being entered into between the Municipality and the organisation or body.

6.5 No payments in terms of the allocation will be made to any organisation / body until a service delivery agreement in the form approved by the accounting officer has been signed by the respective parties.

6.6 No payment can be made to an organisation/body until it has submitted its audited financial statements as contemplated in this Policy and a statement certified by its auditor that it has fully complied with its agreement with the Municipality.

6.7 Payments may be allocated as a once off amount or in tranches as determined by the CFO in consultation with the relevant municipal Director.

7. Funding acknowledgement of the Municipality

Successful applicants will be required to acknowledge the Municipality as the provider of Grant funding in their funding record as well as any public record in respect of Grants received in order to confirm that these transfers of funds are also part of the Municipality's endeavours to meet its strategic objectives and to assist it in carrying out its constitutional powers and functions.

8. COMMENCEMENT

This Policy called the **FINANCING OF EXTERNAL BODIES PERFORMING MUNICIPAL FUNCTIONS POLICY** takes effect on the date on which it is adopted by the Council.

APPENDIX A

STELLENBOSCH

STELLENBOSCH . PNIEL . FRANSCHHOEK

Municipality • Umasipala • Munisipaliteit

APPLICATION : FUNDING OF EXTERNAL BODIES PERFORMING A MUNICIPAL FUNCTION

NOTE: ONLY APPLICATIONS ON THIS PRESCRIBED FORM WILL BE CONSIDERED

PLEASE COMPLETE THE FOLLOWING:

A	**Registered name of organisation:** **……..**
B	**Date and year in which the organisation was founded or incorporated (include brief description of business or activities of organisation):** **…….** **……** **……** **……**
C	**Address:** **(**i) Street (ii) Postal ……. …….. ……. …….. ……. …… Contact details: Name and Surname: …….. Title/Position held: …… Tel: …… E-mail: ……
D	**List <u>ALL</u> the directors / board / committee members / shareholders / trustees of the organization (use additional pages if necessary):** Name and Surname: …….. Position: …… Contact Address and tel. no: …… Name and Surname: ……..

	Contact Address and tel. no: …… Name and Surname: **……** Position: …… Contact Address and tel. no: …… Name and Surname: …….. Position: …… Contact Address and tel. no: …… Name and Surname: …….. Position: …… Contact Address and tel. no: …… Name and Surname: …….. Position: …… Contact Address and tel. no: ……
D	**Indicate in which ward the organisation is active**: Ward:_____ Is the organisation a non-profit company? Yes No If yes, provide company registration number:_____- Is the organisation a non-profit organisation as contemplated in section 13 of the Non-Profit Organisation Act, 1997? Yes No If yes, provide registration number:_____- Is the organisation a public benefit organisation as contemplated in terms of the Income Tax Act, 1962? Yes No If yes, provide registration number:_____- Is funding required for a specific project? Yes No If yes, attach details separately. Budget amount of projects: …… Duration of project: …… Is funding required for general support? Yes No If yes, attach a copy of the organisation's overall budget and business plan.

E	**Category:** Please categorise your application (mark with x): Tourism Destination Marketing & Visitors Information Tourism Development Animal Welfare Note: For more detail, see attached Funding of External Bodies Performing a Municipal Function Policy.(general guidelines and categories) Please indicate the specific type of project/programme, as per the Funding of External Bodies Performing a Municipal Function Policy …… …… …… …… …… …… ……
F	**The following <u>MUST</u> accompany this application:** 1. A copy of the latest, audited financial statements. 2. A copy of the Organisation's Constitution or Memorandum of Incorporation as well as the resolutions/minutes adopting the Constitution or Memorandum of Incorporation. 3. A copy of a project/programme description and/or a business plan for the ensuing financial year. Including the following: • Full details of the proposal or project including its objectives, the number of people who will benefit and how the project will contribute or enhance the strategic objectives of Stellenbosch Municipality. • Commencement and completion dates of the project. • Information on the total cost of the project budget, including a breakdown of costs and an outline of any contribution by fundraising and/or own contribution. • A list of all other sources of funding together with the assessments. • A summary of past achievements. • References independent of the applicant and its executive. 4. An original copy of a correctly completed creditors control form of Stellenbosch Municipality. 5. If the Organisation received funding from Stellenbosch Municipality in the preceding financial year, you need to account for the expenditure of the funding received with your new application. 6. If the Organisation received funding from other bodies, please identify and list the amounts received;

	7. If the Organisation is a non-profit company as defined in the section 1 of the Companies Act, 2008, a certificate/letter issued by the Companies and Intellectual Property Commission (CIPC) confirming registration must be attached; 8. If the Organisation has been registered as a “non-profit” organisation in terms of the Non-Profit Organisation Act, 1997, a certificate/letter issued by the Department of Social Development confirming registration as a non-profit organisation must be attached; 9. If the Organisation has been registered as a “Public Benefit Organisation" in terms of the Income Tax Act, 1962, a certificate/letter issued by SARS confirming the Organisation's tax exemption status must be attached; and 10. Valid Tax Clearance Certificate issued by SARS.
G	**The following shall apply:** 1. The allocation of funds will only be considered if the application document has been fully completed and signed and is accompanied by the required and supporting documentation referred to therein. Applicants must in their submission clearly indicate / specify and motivate what the funding will be utilised for. 2. The funding must be exclusively utilised for the purpose defined and the successful applicant must submit the necessary undertaking to this effect. 3. Applicants must in their submission satisfy the Council of their ability to execute the project successfully. 4. Organisations who have already received financial or other assistance from the Council during the previous financial year must specify same in their application. 5. No funding will be considered for political groupings, church/sectarian bodies or ratepayers organisations. 6. No funding will be considered where only an individual will benefit or where a member of Council or an official of Stellenbosch Municipality will receive any financial or other gain. 7. Projects outside the boundaries of the Council will not be considered. 8. Subsequent requests from applicants to cover overspending on projects will not be considered. 9. Council will not pay any funds to anyone who has already procured against the perception that they will receive any municipal funds. 10. Successful applicants must at all times comply with the provisions of Section 67(1) of the Municipal Finance Management Act No. 56 of 2003 which *inter alia* stipulates that the organisation or body has to:- • Enter into and comply with a Memorandum of Agreement with the Municipality as well as with all reporting, financial management and auditing requirements as may be contained in such agreement. This memorandum of agreement will bind the successful applicant to deliver on what the application speaks to, but also to commit to become involved with municipal programmes of the community where it functions. The Memorandum of Agreement will be made available to successful applicants for completion. • Report monthly on the actual expenditure of the amount allocated.

	11. The Council reserves the right not to give funding to any or all organisations applying. 12. Having been awarded funding previously does not give an applicant the right to receive a grant/funding again. 13. Funding will not be considered where a project or organisation is already receiving funds from Council in terms of Council's functions. Applicants are required to disclose other sources of funding, failing which such applicant will be disqualified. 14. Funding will not be considered where in Council's opinion, an organisation received sufficient funds from other sources to sustain its activities or the project applied for. For this purpose, organisations must submit financial statements and budget for the ensuing financial year. 15. Organisations having received funding from Stellenbosch Municipality during the previous financial year, are required to attached to any new application, a copy of the financial statements relating to the year in which the funding was received from Council, as required in terms of section 67(1) of the Municipal Finance Management Act, 2003 (MFMA). (The Funding of External Bodies Performing a Municipal Function Policy must be consulted for the sake of completeness)
H	**Undertaking:** I/We hereby verify that the information provided in this application is true and correct and that the conditions applicable to the allocation of funds as set out above have been read, understood and will be complied with. I/We also declare that the organisation implements effective, efficient and transparent financial management and internal control mechanisms to guard against fraud, theft and financial mismanagement and has in the past complied with requirements for similar transfer(s) of funds. This completed and signed at Stellenbosch on this……day of .....20…. _____ **Chairperson / Authorised Representative** _____ **Secretary / Duly Authorised Signatory**

I	**Please take note:** (i) That completed application forms together with all the required documentation must be delivered to: **Director: Planning and Economic Development** **P O Box 17** **Stellenbosch** **7599** Or delivered to: **58 Andringa Street** **Stellenbosch** **7600** (ii) That the closing date for the submission of applications is: ……. at …… (iii) That **neither late nor incomplete applications** shall be considered.

APPENDIX 35

STELLENBOSCH MUNICIPALITY

TARIFF BY-LAW

2025/2026

STELLENBOSCH MUNICIPALITY

TARIFF BY-LAW

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1. PREAMBLE

(1) Section 229(1) of the Constitution authorizes a municipality to impose:

(a) rates on property and surcharges on fees for services provided by or on behalf of the municipality; and

(b) if authorized by national legislation, other taxes, levies and duties.

(2) In terms of section 75A of the Systems Act a municipality may:

(a) levy and recover fees, charges or tariffs in respect of any function or service of the municipality; and

(b) recover collection charges and interest on any outstanding amount.

(3) In terms section 74(1) of the Systems Act, a municipal council must adopt and implement a tariff policy on the levying of fees for a municipal service provided by the municipality or by way of service delivery agreements and which complies with the provisions of the Systems Act, the Municipal Finance Management Act and any other applicable legislation.

(4) In terms of section 75(1) of the Systems Act, a municipal council must adopt by-laws to give effect to the implementation and enforcement of its tariff policy.

(5) In terms of section 75(2) of the Systems Act, by-laws adopted in terms of section 75(1) of the Systems Act may differentiate between different categories of users, debtors, service providers, services, service standards and geographical areas as long as such differentiation does not amount to unfair discrimination.

(6) In furtherance of reusable energy, Council may determine tariffs pertinent to the purchase of surplus energy from consumers, subject to regulations issued and approved by the National Electricity Regulator of South Africa (NERSA).

2. DEFINITIONS

"***Municipality***" means the Stellenbosch Municipality (WC024).

"***Tariff Policy***" means the Tariff Policy adopted by the Municipality in terms of this By-Law.

"***Constitution***" refers to the Constitution of the Republic of South Africa, 1996.

"***Council***" means the Council of the Municipality.

"***Credit Control and Debt Collection Policy***" means the Municipality's Credit Control and Debt Collection Policy as stipulated by sections 96(b) and 97 of the Systems Act.

"***Systems Act***" means the Local Government: Municipal Systems Act, (Act 32 of 2000).

"***Finance Management Act***" means the Local Government: Municipal Finance Management Act, (Act 53 of 2003).

"*Tariff*" means fees, charges or any other tariffs levied by the Municipality in respect of any function or service provided, or surplus energy purchased, by the Municipality including rates levied by the Municipality in terms of the Local Government: Property Rates Act, (Act 6 of 2004).

"***Tariff List***" or "***Tariff Schedule***" means the list of the Tariffs applicable and in respect of any function or service provided, or surplus energy purchased, by the Municipality. This list, effective for a specific financial year, is approved by Council during the annual budget process.

3. OBJECTIVES

The objective of this By-Law is to give effect to the implementation of the Tariff Policy as contemplated in section 74(1) of the Systems Act, and of the Tariff Schedule for a given financial year as approved by Council during the Municipality's annual budget process.

4. ADOPTION AND IMPLEMENTATION OF TARIFF POLICY

(1) The Municipality shall adopt and implement a Tariff Policy on the levying of fees for a municipal service provided by the Municipality or by way of service delivery agreements which complies with the provisions of the Systems Act, the Municipal Finance Management Act and any other applicable legislation.

(2) The Municipality shall not be entitled to impose tariffs other than in terms of the valid Tariff Policy.

5. CONTENTS OF TARIFF POLICY

The Municipality's Tariff Policy shall, inter alia:

(1) Apply to all the tariffs fees (as per the Tariff List) imposed by the Municipality pursuant to the adoption of the Municipality's annual budget.

(2) Reflect the principles referred to in section 74(2) of the Systems Act and specify any further principles for the imposition of Tariffs which the Municipality may wish to adopt.

(3) Specify the manner in which the principles referred to in paragraph 2 above are to be implemented in terms of the Tariff Policy.

(4) Specify the basis of differentiation, if any, for tariff purposes between the different categories of users, debtors, service providers, services, service standards and geographical areas as long as such differentiation does not amount to unfair discrimination.

(5) Include such further enforcement mechanism, if any, as the Municipality may wish to impose in addition to those contained in the Credit Control and Debt Collection By-Law.

(6) Provide tariffs for the export of surplus energy from approved and certified consumers, within the jurisdiction of the Municipality, into the Municipality's distribution network.

6. ENFORCEMENT OF TARIFF POLICY

The Tariff Policy shall be enforced through the Credit Control and Debt Collection By-Law and any further enforcement mechanisms stipulated in the Municipality's Tariff By-Law.

7. REPEAL

The provisions of any by-laws relating to Tariffs by the Municipality are hereby repealed insofar as they relate to matters provided for in this By-Law.

8. INTERPRETATION

If there is a conflict of interpretation between the English version of this By-Law and a translated version, the English version prevails.

9. SHORT TITLE and EFFECTIVE DATE

This By-law is the Tariff By-Law of Stellenbosch Municipality and shall take effect on 01 July 2022.

APPENDIX 36

STELLENBOSCH MUNICIPALITY

MFMA Circular No.129

MUNICIPAL BUDGET CIRCULAR FOR THE 2025/2026 MTREF

NATIONAL TREASURY

MFMA Circular No. 129

Municipal Finance Management Act No. 56 of 2003

Municipal Budget Circular for the 2025/26 MTREF

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Introduction

This budget circular provides guidance to municipalities with their compilation of the 2025/26 Medium Term Revenue and Expenditure Framework (MTREF). It is linked to the Municipal Budget and Reporting Regulations (MBRR) and the Municipal Standard Chart of Accounts (*m*SCOA) and strives to support municipalities' budget preparation processes so that the minimum requirements are achieved.

Among the objectives of this budget circular is to demonstrate how municipalities should undertake annual budget preparation in accordance with the budget and financial management reform agenda by focussing on key "game changers". These game-changers include ensuring that municipal budgets are funded, revenue management is optimised, assets are managed efficiently, supply chain management processes are adhered to, *m*SCOA is implemented correctly and that audit findings are addressed. Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance in areas of the budget preparation that are not covered in this circular.

1. The South African economy and inflation targets

The National Treasury has lowered its 2024 economic growth forecast to 1.1 per cent, from the 1.3 per cent projected in the 2024 Budget Review, weighed down by stop-start economic growth and stubborn inflation in the first half of the year. The economy has since strengthened in response to the suspension of power cuts since March 2024, improved confidence following the formation of the government of national unity in June, better than-expected inflation outcomes in recent months and reduced borrowing costs. All these factors are expected to continue to support the economy over the period ahead.

GDP growth is projected to average 1.8 per cent from 2025 to 2027, up from 1.2 per cent in the preceding three years. The pace of growth is still being limited by persistent – though gradually easing – constraints, particularly in logistics infrastructure. Faster growth depends largely on maintaining macroeconomic stability, the continued implementation of structural economic reforms, improving state capabilities and supporting higher infrastructure investment.

The following macro-economic forecasts must be considered when preparing the 2025/26 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2023 - 2027

Fiscal year	2023/24	2024/25	2025/26	2026/27	2027/28
	Actual	Estimate	Forecast		
CPI Inflation	5.9%	4.6%	4.4%	4.5%	2.5%

Source: Medium Term Budget Policy Statement 2024.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

Growth in household consumption expenditure is expected to improve to 1.2 per cent in 2024, up from 0.7 per cent in 2023. Households have seen growth in real incomes as this year progressed and inflation has cooled, while consumer confidence has been buoyed by several factors, including stable electricity supply and expectations of improving financial conditions following a September cut in interest rates. Real purchasing power is expected to be bolstered by a further moderation in inflation and lower interest rates supporting household balance sheets. The newly implemented two-pot retirement system, which allows consumers to withdraw a portion of their savings before retirement, may also boost household consumption over the next few years depending on the eventual use of the withdrawn funds.

During 2024, headline inflation has cooled to its lowest rate in over three years, supported by lower food and transport prices. Underlying inflation – measured by the core inflation rate, which excludes volatile items such as food, non-alcoholic beverages, fuels, and energy – has also moderated to two-year lows, supported by lower imported inflation. Headline inflation is projected to stabilise around the midpoint of the 3–6 per cent inflation target range in the medium term. Lower food prices, a stronger rand and comparatively low oil prices present favourable risks. Meanwhile, unfavourable risks to the outlook include higher administered prices and unfavourable weather conditions for agriculture.

Even though confidence of the consumers has been uplifted by the improved economy, households are still struggling to pay municipal accounts and that has a negative impact on municipal own revenues. It is therefore noted that variations in regional specifics are possible, however, any variation of assumptions must be explicitly set out and well explained in the budget narratives, in the absence of which the Treasuries will refer the budget back to council for alignment to the macroeconomic performance projections.

2. Key focus areas for the 2025/26 budget process

2.1 Local government conditional grants allocations

Over the 2025 Medium-Term Expenditure Framework (MTEF), the government proposes an allocation of 9.8 per cent to local government. Local government funding is projected to increase from R184.8 billion in 2025/26 to R197.9 billion in 2027/28. In 2025/26, this comprises R106.1 billion for the local government equitable share, R16.8 billion from the general fuel levy sharing with metros, and R61.8 billion for both direct and indirect conditional grants. The increased allocations to local government reflect the government's commitment to social protection as a cornerstone of its fiscal strategy, ensuring ongoing support for indigent populations and the expansion of critical infrastructure through conditional grants. These figures represent the preliminary fiscal framework outlined in the 2024 Medium Term Budget Policy Statement. The final details will be provided in the 2025 Budget Review.

Notable changes to the conditional grants system

Government has finalised its review of the conditional grant system and developed a range of reforms based on the results. These reforms are aimed to rationalise conditional grants and enhance their effectiveness and will be implemented from 2025/26.

In the metro space, National Treasury remain committed to consolidating grants to improve efficiency and effectiveness. Starting with the 2025 Budget, the Neighbourhood Development Partnership Grant (NDPG direct) and the Programme and Project Preparation Support Grant (PPPSG)will be consolidated. Over the 2025 Medium-Term Revenue and Expenditure Framework (MTREF), further reforms will include integrating the Municipal Systems Improvement Grant (MSIG) and the Neighbourhood Development Partnership Grant (NDPG indirect) into the budget baselines of the Department of Cooperative Governance and the National Treasury, respectively. Both departments will still earmark these to ensure that these allocations are used for their original purposes.

Additionally, the non-metro components of the NDPG direct will be merged with a portion of the PPPSG, and the grant will be redesigned to better serve its objectives. Most of other proposed reforms being discussed currently are planned for medium- to long-term implementation.

NT advise municipalities to utilise the indicative numbers that were presented in the 2024 Division of Revenue Act when developing the 2025/26 MTREF calculations. It is crucial to also consider the

proposed changes to baselines that were presented in the 2024 MTBPS, as they may have an impact. NT recommend this must be prioritised in all budgetary planning for the upcoming fiscal year. In terms of the outer year allocations (2027/28 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2024 Division of Revenue Act for 2025/26. The Division of Revenue Bill, 2024, which includes the annexures outlining allocations to each municipality is available at:
https://www.treasury.gov.za/documents/national%20budget/2024/default.aspx

Division Of Revenue Amendment Bill, 2024 (DoRAB)

Additional funding to the Municipal Disaster Recovery Grant – R684 million is added to the Municipal Disaster Recovery Grant (MDRG – Recovery) to fund the reconstruction and rehabilitation of municipal infrastructure damaged by the flood and storm surges that occurred in various parts of the country between December 2023 and July 2024. This will benefit several municipalities in five provinces with the following breakdown: Eastern Cape municipalities (10): R319 million; Free State municipalities (4): R48 million; KwaZulu-Natal municipalities (7): R152 million; Limpopo municipalities (4): R88 million; and Mpumalanga municipalities (4): R77 million.

Reprioritisation from the Public Transport Network Grant – R300 million is shifted from the Public Transport Network Grant (PTNG) to the Taxi Relief Fund to fund the extension of the programme. While the fund was introduced as a relief measure during the height of the COVID- 19 pandemic, it has been extended and forms part of the work that the Department of Transport is undertaking in the formalisation of the taxi industry.

Rescheduling of BFI funding in the Regional Bulk Infrastructure Grant – reduction of R225 million to the allocation of Drakenstein Local Municipality in the Regional Bulk Infrastructure Grant (RBIG) to align to the revised implementation plan and cashflow projections for the sanitation infrastructure upgrade project funded through the BFI.

Roll-over – R29 million is rolled over in the MSIG to complete projects related to the development of the Smart Cities Framework, Capital Expenditure Framework, Data Management Project, and Records Management Project.

Changes to conditional grant frameworks and allocations

The framework of the MDRG – recovery will be amended to ring-fence the additional funds for the repair and reconstruction of municipal infrastructure damaged by the disasters that occurred between December 2023 and June 2024.

The framework of the RBIG will be updated to amend the ring-fenced BFI amount for Drakenstein Local Municipality's sanitation infrastructure upgrade project.

The framework of the PTNG is amended to reflect the revised 2024/25 baseline following the reprioritisation towards the Taxi Relief Fund.

The framework of the MSIG is amended to account for the approved roll-over in the 2024/25 financial year.

Details per municipality, of the changes to allocations for the municipal disaster recovery grant, municipal systems improvement grant, public transport network grant and regional bulk infrastructure grant that have been described in Part 2 of the explanatory memorandum to the DoRAB will be gazetted. These changes per municipality are shown in **Annexures D** to **E and Appendix A** of the DoRAB.

All amended frameworks will be gazetted in terms of section 15(2) of the 2024 DoRA, after consulting Parliament.

2.2 Metropolitan Municipalities Trading Services Reform performance incentive

The provision of water, sanitation, electricity, and solid waste management are in a significant decline, resulting in poor reliability, safety, and accessibility of these services. The immediate cause of service decline is long-term and systemic underinvestment in maintaining, rehabilitating, and expanding infrastructure assets. Fundamental weaknesses in the structure and management of trading services underpin and exacerbate underinvestment in trading services infrastructure and assets. Currently, trading services face negative cash flows, placing at risk overall metropolitan municipalities (refers herein as metros)'s finances and their ability to support the necessary investments and contribute to the financial health of the entire municipality. Thus, there is a growing risk to municipal finances from the impact of failing trading services and an urgent need to incentivise the turnaround of trading services/ utilities to improve performance and increase investment in infrastructure.

A new feature of the conditional grant structure from 2024/25 is a performance incentive for metros who agree to embark upon specific trading services reforms, subject to performance on accountability, financial and operational performance metrics. The purpose of the Metro Trading Services performance incentive is to support and incentivise the turnaround of metro trading services to functional utilities that can access loan finance.

The incentive programme is currently planned to run over six years, from 2024/25 to 2030/31, and will cover water and sanitation (W&S), electricity and energy (E&E), and solid waste management (SWM). Maximum performance incentive amounts will be allocated to metros through the annual Division of Revenue Act, based on household and poverty indices. The envisaged scale of the incentive is such that, with commensurate internally generated funding, metro trading services capital expenditure can more than double compared to the current baseline.

To access the performance incentive, most metros have already developed Trading Services Reform Strategies, with two annexures (A1: Institutional Road Map, and A2: Business and Investment Plans) for their Water and Sanitation and Electricity and Energy Trading Services. (See Guidance Note 2: Assessment Criteria, Process and Timeframes, Metro preparations for the introduction of trading services infrastructure financing reforms). The date for submission of Solid Waste Management A, A1 and A2s is 31 July 2025. The guidance note is accessible at this link on the National Treasury website.

Metros with acceptable reform strategies for W&S and E&E will need to develop a third Annexure to their sector-specific Trading Services Reform Strategies, namely Annexure 3: Performance Improvement Action Plan (PIAP). Each A3: PIAP will have approximately 40 indicators across three performance areas (Accountability, Financial and Operational (W&S or E&E or SWM).

For each indicator, metros will specify their starting points, ambitions, programmes to accomplish the ambitions, and annual targets for the six years of the programme. The A3: PIAP as agreed to by National Treasury and passed by the metro council will become the metro's trading service **performance contract** against which incentive allocations are confirmed or adjusted, through the Division of Revenue Act. The Council-approved sector-specific A3: PIAP must be submitted to National Treasury as part of the metro's submission of budget documentation.

Metros are currently receiving formal feedback on submissions already made. Workshop briefings, a Guidance Note, and direct support will be provided to enable metros to complete the A3: PIAP template.

For metros seeking to access the incentive, the second day of the Mid-year Budget and Performance Review (MYBR) engagements will be dedicated in assessing the readiness for trading services reform and the details of A3: PIAP. Metros should submit a complete first draft A3: PIAP prior to the MYBR engagement.

Similarly, for metros seeking to access the incentive, the Budget and Benchmark engagements will devote time to assess investment plans, commercial initiatives, of trading services. Metros should be ready for the meeting with a final A3: PIAP.

Metros who have been or are unable to generate satisfactory Trading Services Reform Strategy documents will have further opportunities (with assistance of NT) to join the programme in future.

2.3. Reporting requirements for Disaster Allocations

National Treasury has in the previous circular (MFMA Circular No. 126 dated 07 December 2023) indicated that municipalities that receive their disaster funding before the start of the municipal year, i.e., 01 July, but after the end of the national financial year, 31 March, do not need to request a rollover as any deemed unspent disaster fund transferred to municipalities during that period (01 April to 30 June) will be regarded as an automatic rollover. This consideration is done because funding for this form of a disaster would have been transferred from the new year's allocation. Therefore, National Treasury will support that these unspent monies be carried over into the new municipal year's budget. The contents of MFMA Circular No 126 are not repeated here as the position still holds.

Disaster response funding for local government is provided for in the Division of Revenue Act, 2024 (Act No. 24 of 2024) (DoRA) through the Municipal Disaster Response Grant schedule 7B (MDRG 7B); and the Municipal Recovery Grant schedule 5B (MDRG 5B).

Funds from the MDRG 7B allocations are unallocated until a classification of a disaster by the Head of National Disaster Management Centre (NDMC) in terms of Section 23(1)(b) of the Disaster Management Act, 2002 (Act No. 57 of 2002). This grant provides for the immediate release of funds for disaster response if an occurrence cannot be adequately addressed in line with section 2(1)(b) of the Disaster Management Act, 2002 (Act No. 57 of 2002).

The MDRG 5B funds longer-term rehabilitation and reconstruction of municipal infrastructure damaged by a disaster.

Section 25 of the 2024 DoRA provides that:

(3) (a) The transferring officer may, with the approval of the National Treasury, make one or more transfers of a Schedule 7 allocation to a province or municipality for a classified disaster, within 100 days after the date of the classification of the disaster.
(c) The National Treasury must, within 21 days after the end of the 100-day period envisaged in paragraph (a), by notice in the Gazette, publish all transfers of a Schedule 7 allocations made for a classified disaster.
(f) The funds approved in terms of paragraph (a) must be included in municipal adjustments budgets.

Any additional disaster funding that may be approved by the National Treasury through section 19 (6) of the DoRA which states that "On a joint request by the transferring officer and the National Disaster Management Centre (NDMC), the National Treasury may approve that a conditional allocation in Schedule 4, 5 or 6, or a portion thereof, be reallocated to pay for the alleviation of the impact of a classified disaster or the reconstruction or rehabilitation of infrastructure damage caused by a classified disaster", must comply with all the reporting requirements in the DoRA. Before the National Treasury approves a reallocation, the receiving officer of the conditional allocation in Schedule 4 or 5 or the transferring officer of a Schedule 6

allocation must confirm that the affected funds are not committed in terms of any statutory or contractual obligation". These funds upon approval constitute a part of the total disaster allocation for that financial year and must comply with the framework conditions of the disaster funding.

Upon approval by the National Treasury either through section 25(3)(a) or section 19(6), municipalities are required to follow all reporting prescripts in terms of the DoRA. In terms of the duties of receiving officer in respect of schedule 5 or 7 allocations, section 12 requires municipalities to report expenditure and transfers received monthly, not later than 10 working days after the end of each month. Further, a municipality must submit a quarterly non-financial performance report within 30 days after the end of each quarter. Lastly, municipalities must evaluate the financial and non-financial performance of the municipality, in respect of programmes partially or fully funded by a schedule 5 allocation and submit such evaluation to the transferring officer and the relevant provincial treasury within two months after the end of the 2024/25 financial year applicable to a municipality. The reporting must also comply with the framework of the Disaster grant.

In addition to the reporting requirements outlined in section 12 of the DoRA, municipalities must adhere to the reporting guidelines specified in the disaster management frameworks. Municipalities are required to implement all approved projects and ensure that allocated funds are used for their intended purposes. Municipalities should submit disaster assessment reports and funding requests, signed by the Accounting Officer, to the Provincial Disaster Management Centre (PDMC) within 14 days of the disaster classification. Additionally, municipalities must provide a performance report, including supporting evidence (such as payment certificates, photographs, and invoices) demonstrating the progress of project implementation, to the PDMC within 30 days after the end of the quarter in which the funds were utilised. National Treasury may withhold and / or stop any funds due to the municipality that does not adhere to the reporting requirements in the DoRA.

In terms of any disaster funding that municipalities receive between 01 July and 31 March and have not been spent by the end of the municipal year, 30 June, a request for a rollover is required and it is not deemed automatic. This is slightly different from an instance wherein disaster response funds are transferred to municipalities after the end of the national financial year, 31 March.

2.4. Budgeting and reporting of the Integrated National Electrification Programme (INEP)

The DoRA provides for the allocation to ensure access to electricity through provision of capital subsidies to Eskom and municipalities for the eradication of the household's electrification backlogs and to ensure universal access to electricity.

These allocations are made to Eskom for the Eskom areas of supply and to municipalities for their areas of supply. This allocation criteria on the electrification programme follows the powers and functions (licensed and unlicensed) to both municipalities and Eskom. However, there are instances where some allocations that are within the Eskom areas of supply, are made to municipalities. This is done to accelerate the delivery of the electrification services and the eradication of backlogs.

National Treasury has therefore issued the *m*SCOA Circular No. 16 dated 16 October 2024 to provide more detailed guidance on the budgeting for these forms of funding. Municipalities are therefore requested to follow the *m*SCOA Circular No. 16.

2.5. Stopping and reallocation guidelines

The Division of Revenue Act provides that in instances where municipalities reflect a serious or persistent material breach of the Act (DoRA and MFMA), i.e., non-compliance against the provisions of the Acts, non-compliance against grant framework and significant under-expenditure, National Treasury may at its discretion or at the request of the transferring officer stop and reallocate the conditional grants from non-complying municipalities to best performing municipalities.

Following the 2024/25 mid-year expenditure reports (second quarter report) in terms of section 10 of the 2024 DoRA and sections 71 and 72 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA), National Treasury annually considers invoking sections 18 and 19 of DoRA.

In terms of DoRA, National Treasury utilises the reported information from both municipalities and the transferring officers in terms of section 10 and section 71 of the DoRA and MFMA, respectively. The second quarter reports dated 31 December annually is targeted as a benchmark to determine whether municipalities have adequately performed against the total allocations made. Various conditional grant frameworks give guide on the conditions required for compliance and as a measure of the performance of the municipalities.

Transferring officers are required as part of section 12 of DoRA (duties of the transferring officer) to assess and monitor the performance of the municipalities against the conditional grants and recommend to National Treasury that underperforming municipalities should be considered for stopping, while best performing municipalities are considered for additional funding in terms of sections 18 and 19 of DoRA (stopping and reallocation). In terms of section 18(2) of DoRA, a request by a transferring officer or a receiving officer to stop the transfer of a schedule 4B or 5B allocation, or a portion thereof must be submitted to the National Treasury by **31 January 2025**.

National Treasury is required in terms of sections 17, 18 and 19 of DoRA and section 38 of the MFMA to consult municipalities and afford them an opportunity to make a written representation as to why their conditional grants should not be stopped. Only after National Treasury has consulted and engaged municipalities on this intention (stopping), would the Treasury decide to either stop or not stop. Therefore, the stopping and reallocation process is a consultative "process" for which National Treasury must decide on. Recommendations from all relevant stakeholders, i.e., transferring officers and provincial treasuries are considered before the National Treasury decides.

The following questions form part of the decision when National Treasury writes to municipalities to consider stopping the allocation due to persistent underspending and non-compliance against the provisions of the legislations:

- Why expenditure reported as at 31 December 2024 is below 40 per cent;
- Progress report against approved projections (provide list/ names of approved projects);
- Representation on the cash coverage for grants transferred (Liquidity ratio) and all committed unspent funds must be ringfenced;
- Representation on the initial cash flow projections against actual performance;
- Progress report on any approved rolled over for 2023/24 financial year;
- Commitment that the allocated funds are committed and that they will be fully spent by the end of the financial year, 30 June 2025, i.e., commitment that the municipality will not request rollover against the funds proposed to be stopped;
- Representation on all projects awarded after the second quarter of the municipal financial year as at 31 December 2024;

- Representation on any commitments made against Supply Chain Management Regulation 32 projects in terms of the Supply Chain Management policy and chapter 11 of the MFMA and progress made against these projects;
- Declaration by the municipality on the amount that should be stopped by National Treasury;
- All reporting must be accurate and aligned to *m*SCOA system and
- An acceleration plan against the 2024/25 approved implementation plan.

According to section 19 of DoRA, when a schedule 4B or 5B allocation, or a portion thereof, is stopped in terms of section 18, the National Treasury may, after consultation with the transferring officer and the relevant provincial treasury, determine the portion of the allocation to be reallocated, as the same type of allocation as it was allocated originally, to one or more provinces or municipalities, on condition that the allocation must be spent by the end of the 2024/25 financial year.

Reallocation is therefore based on availability of funding, with priority being reallocation of funds within the same district or a province. Priority is also given to the best performing municipalities, municipalities with ready projects for implementation, committed multi-projects that could be brought forward, etc i.e., A maximum expenditure of 70 per cent against original allocation is used as an indicator for reallocation. In terms of stopping of the allocations against slow spending municipalities, a 40 per cent benchmark is used to engage municipalities whether their funds should be stopped or not. It is important to note that a representation from municipalities in terms of section 38(2) (a) of the MFMA and a recommendation from the transferring officer/ provincial treasury is considered before National Treasury can stop the funds.

3. Revenue Management

The weak economic growth continues to impact municipal finances, and this has strained consumers' ability to pay for services as communicated in MFMA Circular No. 89. Coupled with this conundrum is the marginal growth in national transfers as compared to the past. These two critical factors necessitate municipalities to function optimally, suggesting that municipal operations, processes, and procedures must be efficient. Inefficiencies in this space are guaranteed to manifest on municipal finances. Although some municipalities have managed these challenges well, others have fallen into financial distress and face liquidity challenges. Subsequently, municipalities are unable to meet their payment obligations to Eskom, water boards and other creditors. Therefore, municipalities must maximise their revenue generating potential and collect what is due to them and concurrently, eliminate wasteful and non-core spending. Municipal budgets will be scrutinised to ensure that municipalities adequately provide for their core mandate and to service their debt obligations. Municipalities must ensure that expenditure is limited to the maximum revenue collected and not spend money that they do not have.

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring that the tariffs are cost reflective for the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be 4.4 per cent; therefore, municipalities are required to justify all increases more than the projected inflation target for 2025/26 in their budget narratives and pay careful attention to the differential incidence of tariff increases across all consumer groups. In addition, municipalities should include details of their revenue growth assumptions for the different service charges in the budget narrative.

3.1 Revenue enhancement and Improved debt collection

Although different methods and tools are available to municipalities for improving revenue and debt collection through external sources, National Treasury would like to encourage municipalities to productively make use of the available revenue tools developed and available.

A useful method to ensure that all properties in the municipality are levied as per the 2014 Amended Property Rates Act and the municipality's tariffs and rates policies, is the correct use of the **National Treasury Valuation Roll Reconciliation Tool**. Except for property rates, other statistical data of consumers, like the number of users for different services (although it will not perfectly match) can also be benchmarked against.

The correct use of **National Treasury Cost Reflective Tariff** and **Valuation Roll Reconciliation Tools**, together with the statistical data from the municipal billing system, must be utilised to ensure the maximum levying of revenue. Unfortunately, these tools cannot be used successfully if the input data is not correct and / or output is not correctly interpretated.

The **Smart Meters Grant Roll-Out and RT29-2024** Transversal Tender (available to all government institutions) are both useful not only to improve revenue in municipalities, but also to assist in improving debt collection. Not only can water and electricity losses be reduced, but cash can be generated up front.

By making use of the available tools and smart metering systems, municipalities will be in a better position to prepare cost-reflective tariffs and credible funded budgets, budgets that align with actual revenues and expenditures.

Municipalities must focus on increasing collection rates, curbing material losses, and aligning their budgets with actual financial realities.

3.2 Maximising the revenue generation of the municipal revenue base

Property Rates

Reference is made to MFMA Circulars No. 93, paragraph 3, 98 paragraph 4.1 and 123 paragraph 5.1. The emphasis in these MFMA Circulars is to ensure that municipalities are using their entire revenue base for the revenue budget projections. The status quo remains; however, it is essential that municipalities reconcile their most recent consolidated valuation roll data to that of the current billing system to ensure that revenue anticipated from property rates is realistic. The municipalities should implement a data management strategy and develop internal capacity to perform these reconciliations and investigations to improve completeness of billing.

The periodic general valuation of properties can result in significant changes in the market values of properties, especially where regular supplementary valuations are not done during the period of validity of the valuation roll. In the year in which a new valuation roll is implemented, where the general valuation of properties results in significant increases in the market values of a significant proportion of the properties, it would be advisable to reduce the cent in the Rand rates for categories of rateable properties for which the greater proportion of the market values increased significantly in the general valuation. To do this, the municipality must run various permutations of different cent in the Rand rates against different categories of properties to ascertain the rates payable against the different permutations.

The use of the Valuation Roll Reconciliation tool of National Treasury, can assist to test the various permutations of tariffs. After running the different permutations, the municipality can then determine cent in the Rand rates for the different categories of rateable properties that do not cause rates shocks that increase the rates payable by property owners excessively.

Municipalities are referred to the Department of Cooperative Governance's practice note in this regard, which is contained in the Local Government: Municipal Property Rates Act General Guidelines (March 2020) which can be found at the following link:

https://www.cogta.gov.za/index.php/municipal-property-rates/

Requirements for a billing report

The Billing report must at a minimum provide the following per each property:

- Market value;
- Property category;
- Amount billed;
- Unique property identifier (linked to the Valuation Roll);
- Property owner;
- Rebate value;
- Exemption value; and
- Reduction value.

Although the format of the billing reports will vary across municipalities, the billing report will always have the above-mentioned specifics for any municipality regardless of the financial system used as they all use the valuation roll as the basis to update the municipal financial system. Municipalities are advised to engage their service providers in ensuring that there is a standardised billing report that considers the minimum billing report requirements.

Part A and Part B Register

Reference is made to the Municipal Property Rates Act – section 23 of the MPRA reads as follows:

1. A municipality must draw up and maintain a register in respect of properties situated within that municipality, consisting of a Part A and Part B;
2. Part A of the register consists of the current valuation roll of the municipality, including any supplementary valuation rolls of the municipality prepared in terms of section 78;
3. Part B of the register must specify which properties on the valuation roll or any supplementary valuation rolls are subject to – (a) an exemption from the rate in terms of section 15; (b) a rebate on or a reduction in the rate in terms of section 15; (c) a phasing-in of the rate in terms of section 21; or (d) an exclusion referred to in section 17 (1) (a), (e), (g), (h) and (i);
4. The register must be open for inspection by the public during office hours. If the municipality has an official website or another website available to it, the register must be displayed on that website; and
5. A municipality must at regular intervals, but at least annually, update Part B of the register. Part A of the register must be updated in accordance with the provisions of this Act relating to the updating and supplementing of valuation rolls.

Based on the cited section, municipalities are expected to comply with the provisions of section 23 of the MPRA to ensure that the latest information is used in the reconciliation process. All revenue foregone as supported by municipal policies due to municipal reductions rebates and exemptions must be accounted for in the Part B register and all subsequent supplementary rolls performed are accounted for using a Part A register.

Furthermore, municipalities are also advised and expected to comply with section 8(1) of the MPRA in terms of the billing methodology that should be specified within their policies to ensure that the correct categories (based on the selection made by the municipality) are used

in the reconciliation process. A further test would be to reconcile this information with the Deeds Office registry.

In accordance with the MFMA Circular No. 93, municipalities are once more requested to submit their reconciliation of the Valuation roll, Part A register of the billing system to National Treasury on a quarterly basis by no later than the 10th working day after the end of the quarter. A detailed action plan must accompany the reconciliation where variances are noted.

A copy of the Valuation Roll Reconciliation Tool template is available as **Annexure A** of this Circular.

The information must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal at: https://lg.treasury.gov.za/ibi_apps/signin.

3.3 Setting cost reflective tariffs

It is important that municipalities periodically conduct cost of supply studies in the provision of each basic service. Municipalities must ensure that when tariffs are designed that consumption charges for services are only based on consumption and all other variable costs and fixed costs e.g., salary and wages, etc. should be covered by a fixed charge. Municipalities must ensure that when tariffs are designed, capital repayment of loans are included in the provision for depreciation that must be budgeted for.

During the budgeting process, provision must be made for revenue to be generated by the tariffs levied for services to address the maintenance of infrastructure. Repairs and Maintenance need to be sufficiently covered in Employee Related Costs, Contracted Services, Operational Expenditure, and Inventory Consumed. New infrastructure developments in a municipal area of jurisdiction should be obliged to consider and incorporate efficiency sources of energy available such as solar or wind to respond to the ongoing global energy crisis. Using the latest format of the Cost Reflective Tariff Tool after the upload of the Adjustments Budget, again after the Tabled Budget (Draft Budget) and again after the Council Approved Budget, municipalities will be able to have a better understanding of the cost reflectiveness of its tariffs and future tariff adjustments successfully explained.

It is important to note that the Cost Reflective Tariff Tool's outcome is dependent on a well-structured budget with all applicable revenue and expenditure items included.

The latest version, National Treasury Tariff Tool Linked Vol. 2 of 27 November 2024, is available as **Annexure B** of this Circular. This latest Volume 2 now replaces the Tariff Setting Tool - 05 November 2019 mentioned in MFMA Circular No. 98.

The populated Cost Reflective Tariff Tool, must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal at:

https://lg.treasury.gov.za/ibi_apps/signin.

3.4 Consumer Deposits and securities

Credit control policies must be reviewed and amended to include the raising of consumer deposits, the authority to raise deposits must be deleted where it is still in the Electricity and Water by-laws, this must be included in the credit control and debt collection by-laws. Deposits must be equal or more than two months bulk accounts from water services authorities and Eskom.

3.5 Contracts with customers

All municipalities should ensure that their service agreements with customers address the following matters:

- Requirements of POPIA;
- Digital and Physical Domicile for the delivery of notices;
- Acceptance of liability in the case of proven tampering of services;
- Acceptance of Magistrates Court Jurisdiction if in arrears and legal action has been taken;
- Acceptance to adhere to Municipal policies and by-laws;
- Acceptance and approval to be handed over to third party if in arrears inclusive of credit bureau;
- Acceptance to give access to meter readers to read meters;
- Municipality accept to render promptly bills; and
- Municipality accept to limit the estimation of consumption on meters.

3.6 Indigent Management

It is critical to progressively manage the restriction of free basic services to national policy limits. Therefore, free basic services to indigent households must be restricted. Where any unlimited supply or supply above national policy limits is provided, the budget narrative must explicitly articulate how this is funded, also in a context of facilitating adequate asset management and adequate provision for related debt impairment and ability to maintain payment of Eskom, bulk water, and other creditors.

Establishing and maintaining credible indigent register – It is important that the municipalities undertake the following actions to conduct quality control and monitor the indigents:

- Check accuracy and identify any overstatement of the indigent debtor which will enable municipalities to confirm the accuracy of the reported number of indigent debtors;
- Proactively identify indigent citizens and accelerate the registration process through data-driven indigency status verification, as a precursor to tabling applications to Council for approval;
- Verify the status of indigents on the current indigent register thereby reducing the risk of citizens benefiting from the indigent subsidy when they do not qualify for it anymore;
- Create a verifiable indigent register which reduces performance audit risk through the provision of monthly controls and credible, third party, data-driven evidence to support the validity of households registered as indigent;
- Use the insight provided regarding indigents to make any necessary amendments to current Indigent Policy; and
- Municipalities are advised to work closely with DCoG and their respective provincial counterparts to simplify its indigent management registration processes – even consider qualifying criteria that can be independently checked without requiring a hefty administration burden on indigent households that are already financially constrained, including facilitating such on-site close to where indigents may reside. It is noted that the municipality needs to report on all indigent households for water and energy within its demarcation also in the Eskom supplied areas since the LGES: Free basis services (FBS) allocation is targeted at the demarcation. The municipality must therefore focus in its 2024/25 MTREF Schedule A submission to report on all indigent households (also in Eskom supplied areas).

3.7. Voluntary restriction of notified maximum demand (NMD)

Municipalities are advised that Eskom agreed with National Treasury that once a municipality in principle agreed to a Notified Maximum Demand (NMD) restriction with National Treasury,

Eskom will within 30 days of National Treasury request advise on its ability to restrict the NMD at bulk supply points in that municipality. Eskom will restrict the NMD or not charge any NMD exceedance charges and penalties to the municipality until 30 June 2027 or earlier as may be agreed between National Treasury and the municipality. Should any municipality with the electricity function not be able to maintain its Eskom bulk account, it is strongly urged to make an application to the National Treasury for such a voluntary restriction of its NMD by Eskom. The application must include a council resolution to the effect that council approves and agrees to such a voluntary restriction and the effective date thereof. National Treasury will then make an application to Eskom for this purpose.

3.8. Pro-actively managing collection of municipal revenue in Eskom supplied areas

The National Treasury notes that in the context of the Electricity Regulation Act, 2006 (ERA) existing section 21(5) prohibiting Eskom to cut supply in their areas to assist municipalities to collect on rates, water, wastewater and refuse removal – municipalities have no other tool but the restriction of water to collect in Eskom supply areas. Until ERA is amended it is critical that municipalities update their By-laws and policies to facilitate and legally allow the restriction of water as part of proper credit control for municipal revenue collection in Eskom supplied areas. The process before the supply of water is restricted/ limited, must honour the water supply rights of the indigent as well as the administrative processes and procedures, as contained in the municipal by-laws and policies read with section 4(3)(a) of the Water Services Act.

3.9. Eskom Bulk Tariff increases

The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. In the municipal financial year 2024/25, bulk electricity costs increased by 12.7 per cent, a slight decrease as compared to 15.0 per cent in the 2023/24 municipal financial year.

Given the absence of an approved tariff increase by Eskom and no approval of Eskom tariff application available yet for the 2025/26 financial year, municipalities are cautioned to not only use the National Treasury Cost Reflective Tariff Tool, but also to do the Cost of Supply Study as prescribed by NERSA.

3.10. Organ of State Debt

The reconciliation of Organ of State debt begins with the municipal statement as the foundational document, serving as the baseline for reviewing and verifying all transactions, balances, and outstanding amounts between the municipality and the respective organ of state. This statement ensures that the reconciliation process is rooted in the municipality's official financial records. Technical and provincial advisors must meticulously analyse the statement to confirm that it accurately reflects all billed amounts, payments received, adjustments made, and any interest or penalties applied. By starting with the municipal statement, the process systematically identifies discrepancies and allows for their resolution through collaboration with the municipality and the organ of state.

Using the municipal statement as the starting point, the municipality will cross-check it against the organ of state's financial records, identifying mismatches or omissions. The detailed analysis will uncover issues such as unrecorded payments, incorrect billing, or misallocated funds. Once all discrepancies are resolved and the accounts are reconciled, the verified amounts become final and binding. It is imperative that all accounts verified during this reconciliation process are settled in full. This ensures that both the municipality and the organ of state fulfil their financial obligations, promoting accountability and reducing long-standing debt burdens.

As part of the reconciliation, municipalities must apply their credit control and debt collection policies, which are also applicable to Organ of State accounts. These policies ensure structured and proactive debt management, including efforts to engage the organ of state to finalise payment agreements for the settled amounts. Additionally, any credits or overpayments identified during reconciliation must be processed promptly by the municipality through issuing credit notes or adjusting in their financial systems. Evidence supporting reconciled balances, credits, or any adjustments must be retained to ensure compliance with financial management standards and to maintain transparency.

Finally, once the reconciliation is complete and all parties agree on the verified balances, the municipality must formally sign off on the reconciled accounts. This step signifies the accuracy and acceptance of the financial records. The organ of state must then ensure that all verified accounts are settled in full without delay, demonstrating its commitment to sound financial management and equitable treatment of debtors. By enforcing credit control measures and focusing on timely settlement, the municipality not only improves its financial position, but also strengthens relationships with organs of state, fostering a culture of accountability and mutual respect.

4. Funding of municipal budgets and other management issues

4.1. Funding of municipal budgets

National Treasury has observed over the years that many municipalities that adopt unfunded budgets are adopting budget funding plans as a mere compliance exercise. There is very little progress made to turn around from an unfunded budget position, to a funded one. To this effect, National Treasury will only allow municipalities to turn around from an unfunded budget position to a funded position within three years, of which in each year there should be measurable progress in terms of the improvement in the collection rate and cost containment initiatives. Failure for the municipalities to show visible progress each year, such municipality will not be allowed to table an unfunded budget. On monthly basis, these municipalities are required to submit progress reports to the GoMuni Portal which must be closely monitored by the respective Provincial Treasuries.

Also note that all municipalities that adopted funded budgets in 2024/25, will not be allowed to adopt unfunded budgets in 2025/26 and going forward, this implies that such budget will be referred by National/ Provincial treasury for review until the funded position is achieved. This is to enforce compliance with Section 18 of the MFMA and to encourage prudent financial management which includes collecting what is due to a municipality and paying for services rendered.

4.2. Employee related Costs

The salary and wage collective agreement were signed by the parties of the South African Local Government Bargaining Council (SALGBC) on Friday, 6 September 2024 and municipalities are expected to implement the agreement with immediate effect as from 1 July 2024.

In respect of the 2025/26 financial year, all employees covered by this agreement shall receive, with effect from 1 July 2025, an increase based on the average CPI percentage for the period 1 February 2024 until 31 January 2025, plus 0.75 per cent. The publications of Statistics South Africa shall be used to determine the average CPI.

In case the average CPI percentage for the period 1 February 2025 until 31 January 2026 is less than 4 per cent, it will be deemed to be 4 per cent, and if the average CPI percentage for this period is higher than 7 per cent, it will be deemed to be 7 per cent.

Municipalities that wish to be exempted from the collective agreement for this financial year, should apply 30-days from the date of approval of the budget of the municipality by the municipal council, or 30 June 2025. The onus to prove the case for the granting of exemption lies with the applicant municipality, and guidance is provided by SALGA.

If the municipality has missed the deadline to apply for exemption, and still wishes to do so, then the municipality will have to apply for condonation for the late referral and must show good cause of the referral as the panellist has the power to condone any failure to meet timelines. The panellist has the powers to grant full or partial exemption, and a municipality can apply to be exempted from any provision in the agreement.

In addition, the municipality must ensure that it enlists responses to all the indicators in terms of Sections 138 and 140 of the Municipal Finance Management Act. All the above are intended to ensure that municipalities find it easier to file appropriate exemption applications backed by relevant financial information.

4.3. Remuneration of Councillors

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. It is anticipated that this salary determination will also consider the fiscal constraints. Municipalities should also consider the guidance provided above on salary increases for municipal officials during this process. Any overpayment to councilors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of section 167 of the MFMA and must be recovered from the councilor(s) concerned.

4.4. Municipal Pension Fund Contributions

It has been observed that municipalities have defaulted on their responsibility to ensure that 3rd party payment obligations are met, despite deductions being made from employees' salaries. This has put several municipal employees in a very unfortunate situation where they have no funds in their pension fund accounts despite salary deductions having been made.

We wish to refer accounting officers to their fiduciary responsibilities as outlined in section 61(2)(a) of the MFMA, in terms of which an accounting officer may not act in a way that is inconsistent with the duties assigned to accounting officers of municipalities in terms of the MFMA. The failure to pay over deductions to pension funds is inconsistent with section 65(2)(f) of the MFMA which requires the accounting officer to ensure that the municipality complies with its tax, levy, duty, pension, medical aid, audit fees and other statutory commitments. Equally of importance is to ensure that payments to these statutory bodies are prioritised, or suitable arrangements are made with them towards settling their accounts.

Such failure constitutes an act of financial misconduct in terms of section 171(1)(b) of the MFMA, which provides that the accounting officer of a municipality commits an act of financial misconduct if he or she deliberately or negligently fails to comply with a duty imposed by a provision of the Act on the accounting officer of a municipality.

Additionally, the above failure also constitutes a financial offence in terms of section 173 of the MFMA, read together with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings. Section 173 of the MFMA provides that the accounting officer is guilty of an offence if that accounting officer, amongst others, deliberately or in a grossly negligent way contravenes or fails to comply with section 65(2)(f) of the MFMA.

Municipalities must therefore ensure that measures are put in place to ensure that salary deductions for pension fund contributions are paid over to the pension funds. In addition, those municipalities who have outstanding pension fund contributions are advised to ensure that any outstanding payments are paid over by latest end of the 2024/25 financial year, failure which will result in punitive measures being implemented against relevant municipalities.

Equally important is to ensure that payments to these statutory bodies are prioritised, or suitable arrangements are made with them towards settling their accounts. The two bodies must be equally urged to ensure that they provide suitable attachments when they issue their invoices to the municipality so that there is clarity of payments being made.

4.5. Unauthorised, irregular, fruitless and wasteful expenditure reduction and implementation of consequence management

Section 62(1)(d) of the Local Government: Municipal Finance Management Act, 2003 (MFMA) requires an accounting officer of a municipality to take reasonable steps to prevent unauthorised, irregular, or fruitless and wasteful expenditure (UIFWE) and other losses. Section 62(1)(e) of the MFMA obligates the accounting officer to ensure that disciplinary or, when appropriate, criminal proceedings are instituted against any municipal official who has allegedly committed an act of financial misconduct or an offence in terms of Chapter 15 of the MFMA.

We have noted that many municipalities still have high UIFWE disclosed in their annual financial statements. The high UIFWE balances confirms that more still needs be done by the Municipal Public Accounts Committee (MPAC) in line with section 32 of the MFMA to address the balance of UIFWE. Municipalities are continuing to incur UIFWE year-on-year, which is indicative of ineffective preventative.

In addition to the above, many municipalities are still not establishing disciplinary boards or ensuring that the board in place to investigate allegations or instances of financial misconduct are functional. The disciplinary board is an independent advisory body that assists the council with the investigation of allegations of financial misconduct and is required in terms of regulation 4(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014. Therefore, the establishment of a disciplinary board is a legislative requirement.

Therefore, municipalities are required to submit an action plan that must address timelines for the establishment of the disciplinary board (where one does not exist) as well as addressing the backlogs of financial misconduct investigations. The action plan must address the period from 02 January 2024 to 31 August 2025. The action plan should include monthly calendar actions that will allow the monitoring of the compiled action plan.

The action plan should include the following information:

a. a plan to process the UIFWE balances up to 30 June 2024 by 31 August 2025 and how future UIFWE will be prevented with specific UIFWE prevention controls;
b. the key process changes (including administrative processes) the municipality will implement to ensure that the UIFWE balances are processed to adhere to the August 2025 deadline; and
c. the process to be followed to establish and appoint members of the disciplinary board and address the backlog of financial misconduct referrals to the disciplinary board.

The above action plan must be approved by council together with the 2024/25 adjustments budget and should be submitted to the National Treasury through the MFMA helpdesk at mfma@treasury.gov.za by the latest end of February 2025.

4.6. Special Adjustment Budget to authorise 2023/24 Unauthorised Expenditure

Section 28(2)(g) of the MFMA, read with regulation 23(6) of the Municipal Budget and Reporting (MBRR), provides the circumstances and the timelines within which the municipality must adjust its budget in relation to the unauthorised expenditure incurred during the previous financial year.

Regulation 23(6)(a) of the MBRR requires that the budget be dealt with as part of the adjustments budget contemplated in sub-regulation (1) of the MBRR. In terms of sub-regulation (1), an adjustments budget referred to in sections 28(2)(b), (d) and (f) of the MFMA may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council but not later than 28 February of the current year. Additionally, in terms of regulation 23(6)(b), a special adjustments budget must be tabled in the municipal council when a mayor tables the annual report in terms of section 127(2) of the MFMA, which may only deal with unauthorised expenditure from the previous financial year which the council is being requested to authorise in terms of section 32(2)(a)(i) of the MFMA.

Therefore, municipalities are reminded to take this opportunity to table and approve an adjustments budget in relation to the unauthorised expenditure which was incurred during the 2023/24 financial year in line with section 28(2)(g) of the MFMA, read with regulation 23(6).

5. Municipal Standard Chart of Accounts (*m*SCOA)

5.1. Release of Version 6.9 of the Chart

On an annual basis, the *m*SCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.9 is released with this circular. Version 6.9 of the chart will be effective from 2025/26 and must be used to compile the 2025/26 MTREF. The linkages to chart version 6.9 can be downloaded from GoMuni on the following link under the *m*SCOA/ List *m*SCOA WIP account linkages menu option:

https://lg.treasury.gov.za/ibi_apps/signin

The reports on the Local Government and Reporting System (LGDRS) are populated from financial and non-financial data strings. Municipalities must use the linkages on GoMuni referred to above and not the formulas in the regulated MBRR Schedules when generating their data strings.

The MBRR Schedules (A to F) and non-financial data string (A1S) was also aligned to chart version 6.9. A protected version of the MBRR Schedules for version 6.9 of the A1S are available on the MFMA Webpage on the link below:

http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Pages/default.aspx

Municipalities must verify that the A1S data string does not contain spaces and special characters prior to submission to the GoMuni Upload portal as this will result in the data not pulling through on table A10 of the A1 system generated schedule.

All municipalities must prepare their 2025/26 MTREF budgets using the budget modules of their integrated systems solution, generate their financial and non-financial data string and produce the Schedule A1 directly from the integrated systems solution. The manual preparation of these documents outside the integrated systems solution is not allowed in terms of the *m*SCOA Regulations.

For the National Treasury to consider a new chart change in version 6.10 of the chart, the issue must be logged with all relevant detail, supporting documents and screenshots (where applicable) on the *m*SCOA Frequently Asked Question (FAQ) portal by 31 August 2025. The *m*SCOA FAQ portal can be accessed by all registered GoMuni users on the following link:

https://lg.treasury.gov.za/ibi_apps/signin

Importantly, when a FAQ is logged, it is considered by the FAQ committee after it has been investigated. If the FAQ members do not find grounds for a chart change, the FAQ will be closed with an explanation. If there is merit for a chart change in the next version of the chart, the matter is referred to the *m*SCOA Technical and Steering Committees for recommendation and approval. This process only concludes by the end of October annually. The FAQ process will therefore not provide quick responses to queries.

If a query pertains to GoMuni related issues (such as the **A**, **B** and **C** Schedules) and not a chart change, then an email with all relevant detail, supporting documents and screenshots must be send to lgdataqueries@treaury.gov.za.

It should also be noted that *m*SCOA Circulars No 9, 10, 11 and 12 have also been aligned to *m*SCOA chart version 6.9 and the addendums to these circulars are released with this circular and will be published on the MFMA webpage. The addendums to these circulars can be accessed on the following link:

https://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/Pages/default.aspx

5.2. Future chart changes

The following chart changes are still under consultation and if approved, it will be effected in chart version 6.10:

5.2.1. Cost capitalisation to assets (current and non-current)

The National Treasury has received multiple requests through the *m*SCOA FAQ database to include items for Cost Capitalisation to Assets (current and non-Current) in alignment with the principle applied to Employee Related Costs (Cost Capitalisation to PPE). The requested items pertain mainly to the following categories:

- Employee Related Cost
- Depreciation
- Contracted services (such as maintenance)
- Consumables and materials
- Other operating costs etc

In terms of the Generally Recognised Accounting Practice (GRAP), GRAP 1.104 states that *an entity shall present an analysis of expenses using a classification based on either the nature of expenses or their function within the entity, whichever provides information that is reliable and more relevant.*

Municipalities provide this analysis based on the nature of the expenses.

GRAP 12 further requires that *Inventories paragraphs 19 to 28 must be considered to determine which costs must be included in the cost price of inventory.* In terms of paragraph 19 *the cost of inventories shall comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.*

This GRAP standard specifically requires that any conversion costs be accounted for as part of the cost of inventory, rather than being expensed according to their nature. These costs may include labour and other expenses for personnel directly involved in the conversion process, such as water purification, as well as any attributable overheads.

When costs related to water inventory are capitalised in accordance with GRAP 12.19, no expense is recognised at the time of incurrence since a capital item is created. The expense is only recognised when the water inventory is distributed, at which point it is recorded as "Inventory consumed". This will reflect the nature of the expense incurred.

This is similar in principle to costs that are capitalised to property, plant, and equipment in accordance with GRAP 17.22. GRAP 17.22 outlines that examples of directly attributable costs that should be capitalised as part of the cost of an item of property, plant, and equipment (PPE) include expenses such as employee costs related to the construction or acquisition of the PPE, site preparation, delivery, installation, and assembly costs, among others. Once the PPE is ready for use (i.e., when it becomes available for its intended purpose), an expense is recognised in the form of "Depreciation". This depreciation represents the nature of the expense incurred over time, rather than the individual costs that were initially capitalised.

Therefore, it would not be correct to analyse and present the cost items incurred per GRAP 12.19 as the expense items outlined in the requirements of GRAP 1.104. The actual expense, by nature, is the "inventory consumed" expense, which reflects the consumption of the inventory rather than the individual costs incurred during its acquisition or conversion.

Given the current lack of consistency and the fact that only a few municipalities are accurately accounting for cost capitalisation, a guide will be issued once the consultation process with National Treasury's Office of the Accountant-General, the Accounting Standards Board (OAG), and the Auditor-General (AGSA) has been concluded.

5.2.2. Entity reporting

Currently the Local Government Database and Reporting System (LGDRS) does not make provision for the separate submission of data strings for municipal entities. However, NT is in the process of developing data strings for entities for implementation in chart version 6.10. In the interim, municipalities must verify the VAT 201 return information directly with their entity. It should be emphasised that SARS is using the *m*SCOA data strings submitted to the GoMuni Upload portal for their verification processes relating to VAT 201 returns, and municipalities should ensure that their consolidated data strings are credible, as incorrect data will negatively impact this process.

5.2.3. SARS binding general ruling BGR74

This binding general ruling issued by SARS under section 89 of the Tax Administration Act 28 of 2011 sets out the VAT treatment of supplies of goods or services made by municipalities to the national or provincial government under each contracting method. This BGR does not determine the contractual agreement between the parties but gives the VAT implications based on the nature of the transaction and the contractual capacity of the parties to the agreement. Note that the BGR 74 must be interpreted with the Value-Added Tax Act 89 of 1991.

In applying the principles of BGR 74, it is possible for municipalities to recognise output tax liabilities which they previously did not recognise. Municipalities must make appropriate payment arrangements with SARS to settle their previous unrecognised output tax liabilities due to SARS while ensuring that current output tax liabilities are settled without delay. While municipalities under BGR 74 may need to recognise output tax liabilities, municipalities should

also recognise possible previously unrecognised input tax deductions, for example, in the case of VAT expenditure incurred while completing certain housing programmes.

In accordance with the guidelines outlined in mSCOA Circular No. 12: Guidance on Value Added Tax (VAT), where municipalities are the developers for housing projects (excluding where the housing project relates to rental stock), municipalities can deduct the input tax on VAT expenditure incurred in the payment of housing and other contractors, which they have contracted in the course of constructing the houses. The VAT 409 Guide for Fixed Property and Construction for Vendors provides further guidance on the issue of low-cost housing.

In accordance with section 65(2)(f) of the MFMA, the municipality must comply with its tax commitments. Failure by the accounting officer of a municipality to comply with the duty imposed by section 65(2)(f) of the MFMA, which relates to tax commitments, not only constitutes an act of financial misconduct in terms of section 171(1)(b) of the MFMA, but also a financial offence in terms of section 173 of the MFMA. In terms of MFMA Circular No. 74, municipalities were advised to refrain from engaging tax consultants or other external service providers in preparing and reviewing their VAT returns. Where municipalities appoint tax consultants and other service providers to assist with the preparation, submission, review or correcting of VAT returns, the expenditure incurred in paying for the tax consultants and other service providers constitutes fruitless and wasteful expenditure.

5.2.4. Costing segment

The costing segment includes provisions for secondary cost allocation and categorise charge-out and recoveries separately. This approach ensures that there is a clear distinction in costs associated with both internal allocations and external recoveries, allowing for more accurate financial management and reporting. Due to the inconsistent implementation of the costing segment across municipalities, the National Treasury will review the costing segment in 2025. Changes to the principles in the Project Summary Document (PSD) as well as the *m*SCOA chart version 6.10 are envisaged.

5.3. Improving *m*SCOA data strings credibility

5.3.1 Balance Sheet Budgeting

Balance sheet budgeting refers to the practise where the revenue and expenditure transactions, as well as the financial impact of these transactions on the statement of financial position, are included in the budget. In other words, all the planned transactions must be included in the budget. The debiting and crediting of all the transactions that will transpire in the ensuing financial year equates to balance sheet budgeting; thus, planning for the expense as well as the accrual, and payment of the liability. The revenue and expenditure must be accrued in the control accounts at correct posting levels and payments made and received. The correct combination of the *m*SCOA segments must also be used to ensure that data strings are credible. The PSD provides guidance on data string combinations.

Financial system solutions should be set-up correctly for balance sheet budgeting.

5.3.2 Use of external service providers

When municipalities appoint external service providers, they must ensure that these service providers have the expertise and skills to comply with the *m*SCOA Regulations. Section 5(2) of these regulations states that:

(2) The financial and business applications or systems used by a municipality or municipal entity must—

(a) provide for the hosting of the general ledger structured in accordance with the classification framework determined in terms of regulation 4(2);

(b) be capable of accommodating and operating the standard chart of accounts;

(c) provide a portal allowing for free access, for information purposes, to the general ledger of the municipality or municipal entity, by any person authorised by the Director-General or the Accounting officer of the municipality.

This means that service providers appointed by the municipality **must** comply with the following requirements when performing the work that they were appointed to do:

- Have sufficient working knowledge to use the *m*SCOA accounts and regulated segments correctly;
- Use systems and tools that comply with the provisions of the *m*SCOA Regulation 5(1) and (2);
- Use the data available on the integrated financial system solution of the municipality to:
  - Prepare key documents such as the IDP, budget, in-year reports, AFS, asset registers, etc.; and
  - Develop analysis tools and dashboards for the municipality.

When an external service provider uses excel spreadsheets or systems and tools that are not *m*SCOA compliant and populate these spreadsheets and tools from data outside of the system solution, it has a detrimental impact on the credibility of data string submitted to the GoMuni Upload portal as the data will not be aligned to the data in the spreadsheets and tools of the external service provider. This compromises the intention of *m*SCOA to have one version of the truth for reporting to municipal management, council, provincial and national government.

*m*SCOA requires planning, budgeting, transacting, and reporting to be done directly in and from the integrated financial system solution. Furthermore, the MFMA and the Preferential Procurement Regulations (2022) that became effective on 16 January 2023 allows for the blacklisting of companies to do business with the state for a period of up to 10 years for non-performance and other malpractices such as not complying with legislative requirements.

5.3.4 Use of modules on integrated system solution

The *m*SCOA Regulations required municipalities to acquire integrated system solutions from 01 July 2017 to enable the seamless integration of information to the General Ledger on the core financial system. Whereas most municipalities have complied with the Regulations, a number of municipalities are not fully utilising the modules available on their integrated system solution. Instead, they are purchasing the same modules from third-party system providers, and this constitutes fruitless and wasteful expenditure.

Often these third-party modules and sub-systems do not integrate seamlessly with the core system solution to ensure smooth and efficient operations; thereby necessitating manual intervention to integrate and consolidate reporting.

Where third-party modules/ sub-systems are being used by municipalities, it is important to ensure that monthly and year-end adjustments are processed in the core system solution and not in the third-party modules/ sub-systems to achieve accuracy in financial reporting and

prevent discrepancies in information. It should also be noted that the rules for integration between the core system solution and third-party modules/ sub-systems must be set by the core system provider and the latter is not required to integrate with any third-party module/ sub-system provider unless this has been agreed upon in the service level agreement.

5.3.5 Audited Actuals (AUDA) Data String vs Annual Financial Statements (AFS)

The *m*SCOA data string assessments performed by the national and provincial treasuries identified that there is generally poor alignment between the audited data strings submitted to the GoMuni Upload portal and the AFS submitted and audited by the Auditor-General South Africa (AGSA).

Adjusting journals agreed upon with AGSA must be processed in the core financial system and not in the AFS Tool. The misalignment has a direct impact on the opening balances that is critical to the statement of financial position and cash flow.

Municipalities must ensure that the pre-audited (PAUD), audited (AUDA) and restated (RAUD) data strings are carefully reviewed before submission thereof to the GoMuni Upload portal. The Trial Balance, audit data strings and AFS must be in perfect alignment before submission.

5.4. Ownership of data on municipal systems

Section 65(2)(e) of the MFMA requires that monies owed by the municipality must be paid within 30 days of receipt of an invoice. Often when municipalities default for extended periods on payments to municipal system providers, system support is suspended until payment has been received or a payment plan has been agreed to. National Treasury supports that penalties are imposed by creditors for the non-payment of services and goods that were delivered. However, it must be emphasised that the ownership of the data contained in municipal systems rests with the municipality and in cases where services are suspended, the municipality should still be able to access their data. Also, where there is a migration to another system solution, the data on the legacy system must be transferred to the municipality. This applies to data stored on a server owned by the municipality, off-site server owned by a third party or in the cloud.

It is therefore important that the service level agreement entered with system providers clearly outlines the format and procedures related to access to data to minimise operational disruptions and ensure that legislative deadlines are met.

5.5. Budget override and virement

In terms of Sections 15 of the MFMA, a municipality may incur expenditure only within the limits of the amounts appropriated for the different votes in a council approved budget. However, National and Provincial Treasuries often identify transactions against items where no budget has been allocated in their data string analysis. This is a clear indication that the budget controls in the integrated system solution have been overridden. The National Treasury has instructed system vendors to ensure that strict controls are in place when the budget is overridden on the system as this bad practice circumvents the build-in system controls that should eliminate unauthorised and irregular expenditure.

Municipalities must review their Virement policy annually and ensure that it aligns with the principles and guidance in *m*SCOA Circular No. 8 (29 April 2020). Virements may only be made between existing budget provisions and must be included in an adjustments budget.

Accounting Officers are reminded that once the council has approved the annual budget for the financial year, it must be locked, and any amendments to the budget can only be made through the adjustments budget process, in accordance with the MBRR.

From the 2025/26 MTREF, municipalities will be required to report on their virements through the submission of a separate data string on virements in the form of a virement string and budget report. Validation rules applicable to the virement data string will be communicated in due course.

5.6. Regulation of the minimum business processes and technical specifications for *m*SCOA

In terms of Regulation 6(1) and 7(1) of Municipal Regulations on Standard Chart of Accounts (2014), the Minister of Finance may determine the minimum business process requirements and system requirements for municipalities and municipal entities to enable the implementation of the regulations.

In 2024, extensive work was done regarding the regulations. The project consists of the following main outputs and planned time frames:

No	Output	Planned Time Frame
1	Review and update the minimum business processes for *m*SCOA	April 2024 to March 2025
2	Develop standard operating procedures for *m*SCOA	February 2025 to April 2025
3	Review and update the minimum technical specifications for *m*SCOA	April 2025 to Oct 2025
4	Align the current ICT due diligence assessment for mSCOA to the updated *m*SCOA requirements	
5	Develop Regulations on the minimum business processes and technical specifications for *m*SCOA	Oct/November 2025
6	Training on the new Regulations	November 2025 to Feb 2026

The comments and inputs received at the working groups engagements and via the dedicated email box on the minimum business processes for *m*SCOA have been considered and incorporated as applicable. Stakeholders are encouraged to provide their final inputs **by 31 January 2025** to *m*SCOARegs@treasury.gov.za

All presentations and draft documents for comments can be located on the MFMA Webpage under *m*SCOA – Municipal Standard Chart of Accounts/ Regulations on Minimum Business Processes and Technical Specifications for *m*SCOA/ Working Groups on the following link:

https://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/mSCOA%20Minimum%20Requirements/Forms/AllItems.aspx

6. Muni eMonitor, FMCMM and Audit Action Plan System

6.1 Muni eMonitor

National Treasury launched and rolled out the Muni eMonitor System in November 2023 to strengthen the capacity and capability of municipalities and municipal entities to comply with the provisions of the MFMA and its regulations, to improve information flows for public accountability, to enhance monitoring, oversight, support measures and effective reporting by various stakeholders in municipalities, municipal entities, provincial treasuries, and National Treasury. Numerous capacity-building sessions were undertaken with various stakeholders, and Muni eMonitor champions were identified in every municipality and provincial treasury. More information on the system is also provided in MFMA Circular No. 125 on National Treasury's website.

The system consists of two main components, namely: the MFMA legislated calendar with the Actions Management function and the Evaluations Questionnaire function. The implementation plan of the two main components is as follows:

MFMA legislated calendar with the Actions Management function – All Actions appearing under the legislative calendar for each month must be processed within the specific month that they appear in the calendar.

Evaluations Questionnaire – Evaluations (covering various financial management disciplines) will be published by National Treasury (on a quarterly and ad hoc basis) for municipalities to complete and submit on the system within the deadlines stipulated by National Treasury (These evaluations replace the previous reporting requirements that municipalities were required to complete in Excel).

It has been noted that since the launch and rollout of the system, there are still municipalities/ municipal entities that have not completed and submitted the Actions Management and Evaluation Questionnaire on the Muni eMonitor system. Please note that sections 74 and 104 of the MFMA state that the Accounting Officer of a municipality/ municipal entity must submit to the National Treasury such information, returns, documents, explanations, and motivations as may be prescribed or as may be required. Therefore, to avoid any possible non-compliance, municipalities are requested to complete and submit both the Actions Management and Evaluation Questionnaires within the timeframes/ deadlines stipulated in the system.

Furthermore, it has also been noted that some municipalities are reporting information without adequate review and verification of the accuracy of the information provided by the municipality/ municipal entity. Municipalities/ municipal entities are advised that National Treasury will be using the information submitted on the Muni eMonitor system as input into the MFMA Compliance report, and thus, the onus lies with municipalities/municipal entities to submit credible information on the system to ensure that the report correctly reflects the situation at their institution.

6.2 Audit Action Plans

It is mandatory that municipalities and municipal entities develop their Audit Action plans on the FMCMM and Audit Action Plan web-enabled system and monitor and report on the implementation of the developed action plans to address the findings on the system. It has been noted that a few municipalities are still preparing and monitoring audit action plans outside of the web-enabled system.

Municipalities are reminded that the completion of the Audit Action Plan on the web-enabled system is one of the criteria required for the disbursement of the Equitable Share. Therefore, to avoid any possible withholding of the grant, municipalities are requested to develop, monitor, and report on the implementation of the Audit Action Plan on the FMCMM and Audit Action Plan web-enabled system.

6.3 Financial Management Capability Maturity Model (FMCMM)

MFMA Circular No. 114 documents the annual implementation plan for the completion of the FMCMM assessment. It breaks down the completion of the 21 modules over a 12-month period. It has been noted that many municipalities are still not completing the FMCMM on the web-enabled system and/ or are not developing action plans to address internal control deficiencies identified through the assessment.

The Auditor General of South Africa has repeatedly reported that the system of internal controls at municipalities is either not in place or ineffective. Furthermore, the 2022/23 audit outcomes indicate that 42 per cent of municipalities (excluding outstanding audits) are still receiving

negative audit outcomes, thereby highlighting weaknesses in financial management and internal control deficiencies.

We have also noted a strong correlation between municipalities scoring low in specific modules and them having audit findings in those same disciplines. Therefore, it is requested that municipalities prioritise the completion of the FMCMM assessment (in line with MFMA Circular No. 114) as well as complete the development and implementation of the generated action plans to address the internal control deficiencies identified and to put in place risk mitigation strategies to ensure that weaknesses identified are addressed proactively so that they do not adversely impact on the future audit outcomes.

7. SERVICE DELIVERY BUDGET AND IMPLEMENTATION PLANS (SDBIP)

7.1. Key Performance Indicators (KPIs) in the top-layer of SDBIP

SDBIPs serve as a critical performance management tool, aligning municipal KPIs with budgets and Integrated Development Plans (IDPs) to enable effective monitoring of service delivery performance, as emphasised in MFMA Circular No. 13. To operationalise IDPs, municipalities translate the broader strategic objectives outlined in IDPs into specific, measurable, and monitorable performance indicators and targets in the SDBIP. A distinguishing feature of the SDBIP is its emphasis on measurability. National Treasury has observed ongoing challenges in structuring and revising key KPIs within the SDBIP during the financial year. These challenges stem from misalignment between the Integrated Development Plan (IDP), budget, and SDBIP, leading to ineffective performance monitoring and reporting.

To address these issues, municipalities are advised to adhere to the Municipal Finance Management Act (MFMA) and guidance outlined in related MFMA Circulars. Specifically, MFMA Circular No. 13 emphasises the importance of aligning the SDBIP with the IDP and budget to ensure cohesive planning and execution. Additionally, MFMA Circular No. 88 provides guidance on standardised set of indicators, aiming to improve the quality of performance information across municipalities.

Overcrowding of KPIs in the SDBIP

Municipalities continue to include an extensive number of KPIs in their strategic scorecard or top-layer SDBIP or without aggregating departmental output indicators or lower layer SDBIP, despite the guidance outlined in MFMA Circular No. 13. This high volume of indicators in top-layer SDBIPs can dilute focus and make monitoring cumbersome. Municipalities are therefore encouraged to streamline their indicators by consolidating KPIs in the top-layer SDBIP, focusing on most critical indicators in achieving strategic objectives, ensuring a more manageable and effective monitoring process.

Clarity of objectives

Many KPIs lack clarity regarding their alignment with municipal objectives and intended service delivery outcomes outlined in the IDPs. This raises concerns about the 'ultimate objective' of these indicators, questioning their relevance and purpose. Additionally, municipalities duplicate KPIs across multiple functional areas or departments, resulting in redundant reporting efforts. Municipalities are urged to align all KPIs with the SMART criteria (Specific, Measurable, Achievable, Relevant, and Time-bound) and strategic objectives or priorities outlined in IDPs, this will enable better monitoring of progress, identifying performance challenges, and taking

timely corrective actions. Reference is made to the Framework of Managing Performance and Programme Information (FMPPI) for further guidance on performance management.

7.2. Adjustments to the SDBIP

Municipalities adjust KPIs during the financial year, generally following adjustments budgets under Section 28 of the MFMA. While these KPI adjustments may be necessary to respond to unforeseen circumstances, underperformance of revenue or policy changes, some municipalities use this process to manipulate original KPIs to avoid accountability for underperformance. This practice undermines transparency, as original KPIs are excluded from Section 52(d) reports or Annual Performance Reports (APRs), compromising the municipal council's role to exercise oversight, and limiting stakeholders' ability to assess actual performance against initial KPIs and targets.

Adjustments to KPIs are driven by either external or internal factors. External factors include but are not limited to, significant changes in external circumstances, unforeseeable or unavoidable expenditure referred to in Sections 28(2)(c) and 29, national policy developments or changes to nationally prescribed indicators. Internal factors include, adjustments budgets as contemplated in Section 28(2) (a, b, d, e, and f), wording errors and poorly defined KPIs.
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7.3. Criteria for adjusting KPIs in the SDBIP

The following criteria outline the conditions under which a municipality may amend the KPIs in the SDBIP during the financial year:

Internal factors
• Only KPI targets may be adjusted due to under-collection of revenue or reprioritisation of funds, in terms of the council-approved adjustments budget referred to in Section 28(2) (a, e & d) of the MFMA. • Only KPI targets may be adjusted during the financial year, in line with Section 28(2)(b), to account for additional funding or resources that have become available during the financial year, enabling the revision or acceleration of spending programme already prioritised in the IDP. • KPI description may be revised to correct errors in the wording. An explanation for the correction must accompany the revision. • KPIs may be adjusted to align with changes in municipal circumstances or emergencies, provided these adjustments remain consistent with the strategic objectives and priorities outlined in the IDP. The reasons for these changes must be clearly explained in the revised SDBIP.
External factors
• KPIs may be adjusted in response to amendments to legislation, government policies, or frameworks introduced by national or relevant provincial departments, affecting original KPIs. The related legislation or policy must be referenced and documented as evidence for the change. • KPIs may be changed to respond to natural disasters, unforeseeable or unavoidable expenditures referred to in Sections 28(2)(c) and 29 of the MFMA. The reasons for these changes must be adequately justified. • KPIs may change because of revisions to nationally prescribed indicators as contemplated by the applicable legislation or circular. An explanation for these KPI revisions must be articulated in the SDBIP, referencing the relevant legislation, framework or circular.
Cross-cutting conditions
• Municipalities must reflect all KPI changes in their SDBIPs and APRs, providing clear and justifiable reasons for each change and detailing the process followed.

• Both the original and revised KPIs must continue to be reported on in the Section 52(d) of the MFMA and the APR for accountability and transparency.
• KPI changes are prohibited during the fourth quarter of the financial year (April – June). Only KPI changes in relation to natural disaster or unavoidable or unforeseen expenditure will be permitted during the fourth quarter of the financial year.

7.4. Alignment of the adjustments budget and adjustments to the SDBIP

When a municipality adjusts its KPIs during the financial year, it must align the changes with the provisions of Section 28 of the MFMA and the Municipal Budgeting and Reporting Regulations (MBRR). The table below outlines the different types of adjustments budgets and their linkage to SDBIP adjustments:

Types of adjustments budget	**Timeframes**	**Sections of MFMA and MBRR**	**SDBIP KPIs in-year changes**
Adjustments due to under-collection of revenue	Anytime	S.28(2)(a)	Only changes to KPI targets are allowed
Main adjustments budget	February – after the tabling of the mid-year budget assessment and performance Only one adjustments budget referred to in Section 23(1) except S.28(2)(b)	S.28(2) (b, d & f) Reg. 23(1&2)	Allows for amendments to the SDBIP to address underperformance or realignment with revised priorities and allocations. This is subjected to the conditions outlined above
Additional funds from national / provincial government	60 days after the approval of the relevant national / provincial adjustments budget	S.28(2)(b) Reg. 23(3)	Only changes to KPI targets are allowed
Unforeseen and unavoidable expenditure	Within 60 days of expenditure being incurred	S.28(2)(c), 29(3) & 32 Reg. 23(4), 71 & 72	KPIs may be adjusted to reflect changes in resources or priorities caused by these expenditures
Roll-over of municipal funds	Before 25 August	S.28 (2)(e), Reg. 23(5)	Linked to revisions of the SDBIP to include projects and targets funded by rolled-over amounts
Authorisation of unauthorised expenditure	During main adjustments budget in February. After tabling of the annual report for that year (7 months after the financial year end)	S. 28(g), 32, 127(2) Reg. 23(6)	No changes to KPIs are allowed

All SDBIP adjustments must be tabled and approved in council.

National Treasury further discourages excessive or unjustified KPI revisions during the financial year as such practices distort municipal performance monitoring and reporting.

N.B This guidance relating to in-year KPI changes in SDBIP should be read in conjunction with guidance provided in the MFMA Circular No. 88 – Addendum 6.

8. The Municipal Budget and Reporting Regulations

8.1. Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
	Pitso Zwane	012-315 5171	Pitso.Zwane@Treasury.gov.za
Buffalo City	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Free State	Sifiso Mabaso	012-315 5952	Sifiso.mabaso@treasury.gov.za
	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Gauteng	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
	Pitso Zwane	012-315 5171	Pitso.Zwane@Treasury.gov.za
	Oreal Tshidino	012 315 5090	Oreal.Tshidino@Treasury.gov.za
City of Tshwane and	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
City of Johannesburg	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
	Enock Ndlovu	012-315 5866	Enock.Ndlovu@treasury.gov.za
City of Ekurhuleni	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
	Lunathi Dumani		Lunathi.dumani@treasury.gov.za
KwaZulu-Natal	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
	Lunathi Dumani		Lunathi.dumani@treasury.gov.za
	Kevin Bell	012-315 5725	Kevin.Bell@treasury.gov.za
eThekwini	Sifiso Mabaso	012-315 5952	Sifiso.mabaso@treasury.gov.za
uMhlathuze	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
	Pitso Zwane		Pitso.Zwane@Treasury.gov.za
Limpopo	Sifiso Mabaso	012-315 5952	Sifiso.Mabaso@treasury.gov.za
	Jabulile Ngwenya		Jabulile.ngwenya@treasury.gov.za
Mpumalanga	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Liyasa Nxozi	012 315 5613	liyasa.nxozi@treasury.gov.za
Northern Cape	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Liyasa Nxozi	012 315 5613	liyasa.nxozi@treasury.gov.za
North West	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
	Khanyisile Khosa		khanyisile.khoza@treasury.gov.za
Mafikeng	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Western Cape	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Enock Ndlovu	012-315 5385	Enock.Ndlovu@treasury.gov.za
	Khanyisile Khoza		khanyisile.khoza@treasury.gov.za
Cape Town	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
George	Sifiso Mabaso	012-315 5952	Sifiso.Mabaso@treasury.gov.za
Technical issues on GoMuni Website	Data management		lgdataqueries@treasury.gov.za

9. Submitting budget documentation and A schedules for the 2025/26 MTREF

9.1. Submissions to the National Treasury

Municipalities are reminded to submit documents and queries to the correct portals/ mailboxes. These portals/ mailboxes are:

- https://lg.treasury.gov.za/ibi_apps/welcome (GoMuni Upload Portal) – All documents required in terms of legislation by approved registered users, including: *m*SCOA Data Strings; Budget-related, in-year and year-end documents and schedules (A, B and C); Revenue and MFRS Documents (as per MFMA Circular No. 126) procurement spent reports, etc.:
- lgdataqueries@treasury.gov.za – Database related and submission queries;
- lgdocuments@treasury.gov.za – Only Provincial Treasuries may send contact details to lgdocuments@treasury.gov.za ; and
- *m*SCOA Regulations@treasury.gov.za – all inputs and comments relating to the intended mSCOA Regulations on the minimum business processes and system specifications; and
- Rolloverapplication@treasury.gov.za – all rollover applications and queries related to the conditional grants.

Any document/ queries that are submitted to the incorrect portal/ mailbox will not be processed and the submission status report will continue to reflect the documents as outstanding.

9.2. Time frames for submission

The LGDRS will be locked at 00:00 on the 10th working day of every month for the submission of data strings due, as required in terms of section 71 of the MFMA. Closed periods will not be opened to correct errors or to accommodate non-submission of data strings, regardless of whether a Schedule G application was done or not.

Municipalities must therefore verify the credibility and accuracy of the information in their financial system prior to closing the month on the ERP system and submitting the *m*SCOA data strings to the LGDRS. In 2025, functionality will be added to the GoMuni Upload portal that will require accounting officers and Chief Financial Officers to sign-off on the accuracy and completeness of the data strings prior to the submission thereof.

The GoMuni Upload portal can be accessed by registered users on the following link:

https://lg.treasury.gov.za/ibi_apps/signin

Since the 2020/21 MTREF, municipalities are no longer required to submit hard copies of all required documents including budget related, Annual Financial Statements and Annual Reports to National Treasury via post or courier services. PDF versions of documents must be submitted to the GoMuni Upload portal.

9.3. Updating of contact details on GoMuni

Municipalities are reminded to update their contact details on the LGDRS as and when changes occur. Often emails containing important information and deadlines are returned and do not reach the intended LGDRS users due to outdated contact information of users. From 01 July 2024, municipal officials must update their own contact details on the LGDRS. Updates made by municipal officials on the LGDRS are validated and approved for upload by the Contacts Administrators within each municipality that was nominated by the Municipal Manager for this purpose.

Municipalities that have not yet nominated Contact Administrators to validate and approve changes in contact details for their municipality are requested to nominated two officials by 30 January 2025 to ensure that the contact details for their respective municipality are always up

to date. Nomination forms can be requested from lgdataqueries@treasury.gov.za. Municipal Contacts Administrators will be trained in a virtual session to perform this task.

Registered LGDRS users can download the contact details for their municipality on the LGDRS by logging-in to GoMuni on the following link and then accessing the report under Database/Contacts/Reporting/Contact information:

https://lg.treasury.gov.za/ibi_apps/signin

9.4. Training on GoMuni

The training schedule and GoMuni links for 2025 to assist those users that require new or refresher training on how to draw reports on the LGDRS, is available on the GoMuni/ Go Training portal on the following link:

https://lg.treasury.gov.za/ibi_apps/portal

Contact

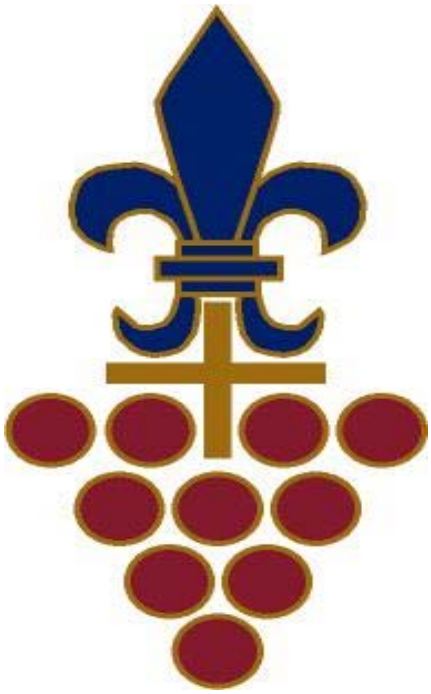
national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Post	Private Bag X115, Pretoria 0001
Phone	012 315 5009
Fax	012 395 6553
Website	http://www.treasury.gov.za/default.aspx

JH Hattingh
Chief Director: Local Government Budget Analysis
06 December 2024

APPENDIX 37

STELLENBOSCH MUNICIPALITY



MFMA Circular No.130

MUNICIPAL BUDGET CIRCULAR FOR THE 2025/2026 MTREF

NATIONAL TREASURY

MFMA Circular No. 130

Municipal Finance Management Act No. 56 of 2003

Municipal Budget Circular for the 2025/26 MTREF

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Introduction:

This budget circular provides guidance to municipalities with their compilation of the 2025/26 Medium Term Revenue and Expenditure Framework (MTREF). It is linked to the Municipal Budget and Reporting Regulations (MBRR) and the Municipal Standard Chart of Accounts (*m*SCOA) and strives to support municipalities' budget preparation processes so that the minimum requirements are achieved.

Among the objectives of this budget circular is to demonstrate how municipalities should undertake annual budget preparation in accordance with the budget and financial management reform agenda by focussing on key "game changers". These game changers include ensuring that municipal budgets are funded, revenue management is optimised, assets are managed efficiently, supply chain management processes are adhered to, *m*SCOA is implemented correctly and that audit findings are addressed. Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance in areas of the budget preparation that are not covered in this circular.

1. The South African economy and inflation targets:

GDP growth is expected to average 1.8 per cent from 2025 to 2027. Medium-term growth will be underpinned by household consumption on the back of rising purchasing power, moderate employment recovery and wealth gains. Continued investments in renewable energy and easing structural constraints are expected to support higher investment. Key factors for achieving faster economic growth and creating much-needed jobs include greater collaboration with the private sector in energy and transport, rapid implementation of structural reforms, easing of regulatory constraints and increased infrastructure investment.

The following macro-economic forecasts must be considered when preparing the 2025/26 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2023 - 2028

Fiscal year	2023/24	2024/25	2025/26	2026/27	2027/28
	Actual	Estimate	Forecast		
CPI Inflation	6.0%	4.4%	4.3%	4.6%	4.4%

Source: National Treasury Budget Review 2025.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

Headline inflation declined to 2.9 per cent in the fourth quarter of 2024, resulting in average inflation of 4.4 per cent for the year. Consumer inflation is projected to average 4.3 per cent in 2025 and 4.6 per cent in 2026, picking up slightly as the value-added tax (VAT) increase pushes up prices. The VAT effect is seen mainly in core inflation, which, after averaging 4.3 per cent in 2024, is projected to rise to 4.6 per cent in 2026. Lower global crude oil prices are expected to support muted fuel price inflation.

Due to weaker economic growth and other economic factors such as the current VAT increase which puts added pressure on households, households will likely struggle to pay municipal accounts which will impact negatively on municipal own revenues. It is therefore noted that variations in regional specifics are possible, however, any variation of assumptions must be explicitly set out and well explained in the budget narratives, in the absence of which the Treasuries will refer the budget back to council for alignment to the macroeconomic performance projections or for clear articulation of all the factors affecting the tariffs.

VAT Increase

In the Minister's Budget speech on 12 March 2025, two increases in the standard rate of VAT were announced. The first-rate increase of 0.5 percentage point applies from 1 May 2025, and the second-rate increase of 0.5 percentage point will apply from 1 April 2026. SARS has issued the following guidelines in this regard:

- A Pocket Guide on the VAT rate increase on 1 May 2025; and
- Frequently Asked Questions (FAQs) to guide vendors and the public on the first rate increase effective from 1 May 2025 and to ensure consistency on certain practical and technical aspects of implementing the change to the VAT rate. More guidance on the second-rate increase will be communicated in due course.

Municipalities should also refer to **VAT 404 – Guide for Vendors**. These guidelines are available on the SARS website **www.sars.gov.za**.

2. Key focus areas for the 2025/26 budget process:

2.1. Local government allocations

Over the 2025 MTEF, the local government equitable share and direct conditional grants amount to a total of R552.7 billion, made up of R332.4 billion in the local government equitable share, R52.9 billion in the general fuel levy sharing with metros and R167.4 billion in direct conditional grants. Direct transfers to local government grow in line with inflation, increasing at an annual average of 4.4 per cent over the MTEF, with the local government equitable share growing at a slightly higher rate (5.2 per cent).

Review of the Municipal Capacity Building Programme

As part of the next phase of the ongoing review of local government capacity-building programmes, the National Treasury will consolidate its financial management support initiatives into a unified Local Government Financial Management Capability Development Programme. This integrated programme will provide a comprehensive framework for equipping municipalities with the tools, knowledge and resources needed to strengthen governance and improve service delivery. By streamlining existing initiatives and fostering collaboration, the programme aims to deliver targeted, impactful and sustainable support to municipalities across the country.

The programme will align with the National Treasury's Capability Development Framework and adopt a differentiated approach tailored to the unique needs and maturity levels of municipalities. Key features include pre-grant capacity assessments to identify gaps, multi-year grants to build sustainable in-house capabilities and a municipal scorecard to monitor progress and link it to grant allocations. Collaboration with partners such as South African Local Government Association (SALGA), the Department of Cooperative Governance (DCoG) and academic institutions will ensure the design and delivery of customised capacity-building packages. Beyond financial management, the programme will serve as a foundation for a broader government-wide initiative to integrate capability development across all municipal functions, including governance and service delivery. This cohesive, long-term strategy underscores the importance of a unified effort to achieve sustainable municipal development and improve outcomes for communities nationwide.

Update on the conditional grant for smart prepaid meters

As indicated in the 2024/25 financial year, the National Treasury now oversees the smart meters grant as an indirect grant through a transversal contract to regulate distribution quality and costs. This grant aims to enhance energy efficiency and support the integration of renewable energy to better meet consumer needs.

Over the 2025 MTEF period, the grant will continue to support municipal debt relief efforts by focusing on municipalities already enrolled in the program. Over time, the grant is expected to expand to additional municipalities, aiming to enhance financial sustainability and management. This grant is allocated R2.3 billion over the 2025 MTEF.

Improving regulatory levers and reforms

By enhancing the usage of regulatory frameworks in the conditional grants system, the government is taking steps to ensure that municipalities prioritise critical projects and utilise resources effectively. The use of results from the Department of Water and Sanitation's Watch Reports in the prioritisation of water and sanitation projects funded from general-purpose grants such as the integrated urban development grant (IUDG), municipal infrastructure grant (MIG) and the urban settlements development grant (USDG) will improve the quality and impact of these projects. Further, requiring municipalities to use the results of green drop, blue drop and no drop assessments in planning and prioritising projects will drive greater accountability and transparency in the use of grant funds, promoting sustainable and effective service delivery.

2.2. Post 2024 MTBPS changes

Since the tabling of the 2024 MTBPS, additional changes have been proposed to local government allocations. These include:

- Shifting R245 million over the MTEF period from the MIG to the IUDG. This follows Alfred Duma Local Municipality qualifying to participate in the IUDG;
- Shifting R494 million in 2025/26 from the direct component of the MIG to the indirect component to address wastewater infrastructure issues in 21 municipalities;
- Introducing a new Urban Development Financing Grant (UDFG). The baseline of this grant is funded from the metro component of the neighbourhood development partnership grant (NDPG) (R924 million over the MTEF period) and 80 per cent of the programme and project preparation support grant (PPPSG) (R981 million over the MTEF period);
- Introducing a new Urban Development Financing Grant (UDFG). The baseline of this grant is funded from the component of the neighbourhood development partnership grant (NDPG) (R924 million over the MTEF period) and 80 per cent of the programme and project preparation support grant (PPPSG) (R981 million over the MTEF period);
- Expansion of the Water Financing Component in the 2024/25 Urban Settlement Development Grant to electricity and solid waste management, in addition to water and sanitation, in the Trading Services Component of the 2025/26 Urban Settlement Development Grant framework. This component introduces a condition that a minimum of 56 per cent of the USDG be allocated to water and sanitation, electricity and energy; and solid waste management services capital infrastructure projects aligned to metro-approved trading services investment plans of the grant;
- An additional R450 million in 2025/26, from the Public Employment Programme;
- Additional funding from the Budget Facility for Infrastructure that will flow through the UDFG is as follows:
    - City of Johannesburg: R578 million in 2026/27 and R533 million in 2027/28 for a wastewater project.

- eThekwini Metropolitan Municipality: R56 million in 2025/26, R109 million in 2026/27 and R101 million in 2027/28 for a project to address non-revenue water.

- Merging the non-metro component of the NDPG and the remaining 20 per cent of the PPPSG into a single grant (called NDPG), with a baseline of R1.4 billion over the MTEF period;
- A reduction of R435 million in 2025/26 and increases of R425 million in 2026/27 and R660 million in 2027/28 to the public transport network grant (PTNG) to align with the revised implementation plan and cash flow projections for the City of Cape Town's MyCiTi programme, funded from the Budget Facility for Infrastructure;
- An additional R225 million in 2026/27 to the regional bulk infrastructure grant (RBIG) allocation for Drakenstein Local Municipality. This adjustment, carried through from the 2024 Division of Revenue Amendment Act, aligns with the municipality's revised implementation plan and cash flow projections; and
- Discontinuing the municipal systems improvement grant (MSIG). Its baseline will be redirected to the Department of Cooperative Governance and earmarked for national government to support municipalities.

2.3. Review of the local government fiscal framework

The aim of the review is to critically examine the financial viability of the local government fiscal framework (LGFF) and identify key factors influencing its effectiveness, stability, and long-term sustainability. This will be achieved by conducting an in-depth examination of existing policies, practices, and mechanisms governing the allocation, management, and utilisation of fiscal resources at the local government level. The review will be mainly centred around the following thematic areas:

- Overall LGFF baseline profile of distressed and optimally functioning local governments institutions and refinement of LGFF problem statement;
- LGES formula;
- Local government expenditure reviews;
- Fiscal leakages in local government; and
- Additional revenue considerations, including existing revenues options, including those that are undersubscribed, and exploring new additional own revenue sources and improved municipal borrowing for strengthening infrastructure investment and maintenance.

2.4. Update on the review of the conditional grants

In September 2024, government concluded a comprehensive review of the conditional grant system and developed reforms based on the findings. These reforms, which will be implemented progressively over the next three years, are designed to rationalise the conditional grant framework, integrate certain grants into the provincial equitable share and national departments' budget vote, and enhance the overall effectiveness of the system. This initiative underscores government's commitment to improving service delivery while ensuring the prudent management of public resources.

The review process was underpinned by an extensive consultation phase conducted between July and December 2024 during which the National Treasury presented the findings and recommendations arising from the review. Most of the proposed reforms are intended for medium- to long-term implementation, with a select number of reforms being prioritised for the short-term and will be introduced during the 2025 MTEF period.

Further consultations are planned to follow the tabling of the 2025 Budget. These engagements will include impact assessments and preparatory work to ensure the successful rollout of the proposed changes. The reforms aim to address systemic challenges within the grant system and are guided by the principles of equity, efficiency, and sustainability. Key areas of reform include the following:

I) *Enhancing differentiation and effectiveness in the grant system:* A central objective of the reforms is to introduce greater differentiation within the grant system to address the diverse needs of municipalities. This includes reducing the growing reliance on grants by metropolitan municipalities while providing targeted support to municipalities with limited capacity. By addressing service delivery challenges and locational disparities, the reforms aim to create a more responsive and equitable system. Specific measures under this initiative include refining allocation methodologies to balance equity and efficiency considerations, strengthening co-funding requirements to promote shared responsibility and sustainability, reducing restrictive earmarking and ring-fencing to allow for greater flexibility in the use of funds, introducing or enhancing performance-based incentives to drive accountability and improve outcomes, and improving the alignment of related grants to reduce fragmentation and duplication; and

II) *Rationalising the number of grants:* As part of the reforms, the number of conditional grants allocated to subnational governments will be streamlined to address the duplication of grants and mitigate the administrative burdens associated with the proliferation of funding streams. By simplifying the grant system, government aims to improve efficiency and reduce reporting requirements, enabling municipalities to focus on service delivery. Proposed measures include:

- Merging water reticulation grants to create a unified funding mechanism for water infrastructure;
- Consolidating energy grants to streamline support for energy-related projects;
- Combining urban development grants to enhance the coordination of urban infrastructure investments; and
- Discontinuing grants that are better suited as provincial programmes, such as those for road maintenance, sports development, and capacity-building initiatives.

These reforms represent a decisive step towards a more efficient and effective intergovernmental fiscal framework. By addressing systemic inefficiencies and aligning resources with service delivery priorities, government reaffirms its commitment to fostering sustainable development and improving the quality of life for all citizens. The implementation of these reforms will be closely monitored to ensure that they achieve their intended objectives while maintaining fiscal discipline and accountability.

2.5. Funding for Local Economic Development (LED) Programmes

National Treasury is mindful of the essential role played by municipalities in driving economic development and job creation to mitigate inequality and attract private investment. In addition to the infrastructure grants, municipalities also receive about 66 per cent of their allocations in unconditional grants, which can be utilised to fund operational parts of the LED initiatives. However, it is important to note that economic development does not rely solely on a single funding pot, but on various forms of government programmes and grants. This includes support and initiatives from the Department of Trade, Industry and Competition funded by provinces through their equitable share.

Whilst there is a call for the creation of a conditional grant, it is worth noting that the creation of a dedicated grant for LED initiatives comes with its challenges. In the past, when such grants were introduced, government institutions reprioritised funds that were initially funding the LED programmes, leading to over-reliance on conditional grants. This dependence undermines the

purpose and sustainability of these programmes, as their funding is primarily dependent on the availability of funds from the fiscus and the performance of the economy. Therefore, there is a need to align conditional grants with economic development areas while also ensuring their integration with other government spheres to support the developmental mandate effectively.

In addition, it is also crucial for municipalities to provide essential services such as electricity, water, and sanitation efficiently. The efficient provision of these services is crucial for attracting private investment, fostering economic growth, and promoting a conducive environment for businesses to thrive. Therefore, National Treasury urges municipalities to prioritise the provision of these services to enhance economic development and improve the quality of life for their residents.

2.6. Metro Trading Services Reform Incentive

Background – the background to the metro trading services performance incentive grant was outlined in the 2024/25 Budget Circular under the heading `Reforms to improve the efficiency and financial sustainability of metro trading services. The local government grant review process and the metro trading services reform process are converging into an incentive grant to incentivise a turnaround in the performance of metro trading services.

Progress made – Over the last year metro municipalities have engaged in substantial preparatory work regarding turnaround and reform strategies in Water and Sanitation and Electricity and Energy. Metros have in respect of each of these trading services prepared Trading Services Reform Strategies (A) with annexures A1 (Institutional Road Maps), and A2 (Business and Improvement Plans). They are currently preparing Annexure A3 (Performance Improvement Action Plans)[1]. All submissions are assessed by interdepartmental teams from the Departments of Water and Sanitation, Mineral Resources and Energy, DCoG, DHS, National Treasury and SALGA.

Programme planning and assessment framework – the incentive grant framework is currently planned to run for six years from 2025/26 (Year 1) to 2030/31 (Year 6). Year 1 focuses on establishing the necessary accountability, financial transparency, and strategic planning foundations for the five subsequent years (Years 2 to 6) of strategy implementation.

Metros will have three planning opportunities

Development of version 1 of the Annexure A3: Performance Improvement Action Plan (A3: PIAP v1) (indicative targets for all indicators, accompanied by firm targets to achieve minimum commitments in year 1) to be approved by Council alongside metro budget documents by June 2025.

Development of version 2 of the A3: PIAP v2 (with minimum commitments achieved, and realistic annual targets for all indicators) to be approved by Council with metro budget documents by June 2026.

Development of version 3 of the A3: PIAP v3 (with minimum commitments retained and an opportunity to reset annual targets) to be approved by Council with metro budget documents by June 2028 (details provided in Guidance Note 4).

The intention of the incentive programme is that incentive grant allocations should be awarded to metros according to independently assessed performance against the targets of their reform strategies as set out in the relevant A3-PIAP.

Special arrangements are necessary to determine the provisional incentive allocations provided for under the Division of Revenue Bill (2025) for years 1 and 2 of the programme. In these

[1] See https://mfma.treasury.gov.za/Guidelines/Documents/Trading%20Services for Guidance Notes and Resource Documents issued to assist.

cases, performance will be assessed against the commitment to (year 1) and achievement of (year 2) minimum commitments as follows:

- **YEAR 1**: Metro Councils who in Year 0 (2024/25, i.e. by the end of this municipal financial year), pass a satisfactory A3 PIAP v1 with minimum commitments, will be awarded the Year 1 allocation as finalised in the National Adjusted Budget process;

- Draft submissions from participating metros were reviewed during the 2025 Mid-year Budget, and final submissions will similarly be assessed during 2025 Budget and Benchmarking engagements during April to May 2025. Assessment and independent confirmation will be undertaken and submitted to the National Treasury;

- **YEAR 2 and 3:** Similarly, Metro Councils who in Year 1 (2025/26, i.e. by the end of June 2026) achieve the eight minimum commitments and pass a satisfactory A3 PIAP v2, will be awarded the Year 2 and Year 3 allocations as finalised. This is appropriate since planned spending for those years will by then be based upon well-substantiated business turnaround and financial strategies;

- Draft and final submissions will be reviewed and assessed during the Mid-year Budget and Performance and Budget and Performance engagements, and final submissions to metro Council will need NT approval. Assessment and independent confirmation will be undertaken and submitted to the National Treasury; and

- **YEARS 4, 5 and 6:** Once strategy implementation is underway, incentive allocations for any year (Y) will depend upon metro performance against numerical targets set for year (Y-2). This must be assessed after financial year end, but early enough during year (Y-1) to enter the budget process for Year (Y). The earliest this can apply is for Year 4, based on assessed performance in Year 2. This arrangement will determine incentive allocations for Years 4, 5 and 6.

- Independent assessments will be conducted annually, to confirm that minimum commitments remain in place, and to assess performance against targets.

Indicative incentive allocations

The indicative incentive allocations per metro per financial year are based on poverty-weighted population formula. Annexure W1 to the 2025 division of revenue sets out indicative figures which represent the maxima potentially available to metros currently participating in the programme, based on the assessed status of each metro trading services strategy as at 15th of January 2025 (they include solid waste management from Year 2 (2026/27).

The indicative allocations are not yet actual budget allocations. Firm announcements regarding Year 1 (2025/26) incentive grant allocations will be included in the National Adjusted Budget in October 2025 and confirmed in allocation letters. Metros will accommodate these incentive allocations in their own adjustments budget as soon as possible but not later than the 28th of February 2026.

Adverse or disclaimed audit findings

No metro which has received an adverse or disclaimed financial audit for the previous financial year will be eligible to access their incentive grant award in the forthcoming year.

Re-opening of incentive grant window

As previously communicated, Solid Waste Management is scheduled for inclusion in the incentive programme from Year 2 (2026/27) onwards. Metros wishing to include solid waste

management in their trading services reform strategies should submit the necessary documentation according to the following schedule:

a. **Council-approved Trading Services Reform Strategy (A)** which is due on 31st of July 2025 which includes Annexure A1 (Institutional Road Map) and Annexure A2 (Business and Improvement Plan);
b. **Draft Annexure A3 version 1 (Performance Improvement Action Plan)** at the Mid-year review stage which is due in January 2026;
c. **Final draft Annexure A3-PIAP version 1** at the Budget and Benchmark stage during April 2026; and
d. **Council approved A3-PIAP version 1** due by June 2026.

Note: This re-opening of the incentive grant window also applies to metros which (a) have not previously met eligibility requirements in the water and sanitation or electricity and energy trading services, and (b) seek another opportunity to enter the programme. Such metros should follow the same schedule as above.

2.7. Alignment between the Metro Trading Service Reform and MFMA Circular No.88

The implementation of MFMA Circular No. 88 continues in all categories of municipalities. In December 2024, Addendum 6 of the MFMA Circular No. 88 was published providing an update on the preparation of statutory planning and reporting documents required for the 2025/26 Medium Term Revenue and Expenditure Framework (MTREF). Addendum 6 provided guidance to the municipalities on in-year changes to indicators in the Service Delivery Budget and Implementation Plan (SDBIP) and guidance for 'estimate' values in indicator reporting. Further guidance on indicator revisions and definitional clarification was also provided.

Selected MFMA Circular No. 88 indicators are also being used to track the performance of the metros as part of the A3 PIAP: Performance Improvement Action Plan of the Metro Trading Service Reform (MTSR). In line with the rationalisation and standardisation objective of the MFMA Circular No. 88 reform, this ensures that there is alignment and line of sight across various reporting frameworks. Furthermore, this promotes consistency in planning, budgeting, and reporting while reinforcing the overall objectives of the reform agenda. The MTSR targets water and sanitation, electricity and energy and solid waste management in the metropolitan municipalities focusing on institutional performance and accountability, financial performance, governance and operational or service delivery performance. Although the MFMA Circular No. 88 reporting and the MTS reforms are complementary reforms, the MTS is a targeted reform linked to a performance incentive grant. Where possible the MTSR utilises the MFMA Circular No. 88 indicators, as reflected in MTSR Guidance Note 4 Addendum that was circulated to the metros on the 3rd of March 2025. However, noting the targeted business operations turnaround required of MTS, several performance indicators outside the MFMA Circular No. 88 process have been developed for operational monitoring and reporting distinct from the statutory plans and reports in which all MFMA Circular No. 88 indicators find expression.

Future reporting on the selected MFMA Circular No. 88 indicators that form part of the A3 PIAP should be sourced from the MFMA Circular No. 88 reporting platform to ensure seamless integration between the two reforms. At this stage, the exact modalities and protocols to derive reporting efficiencies between the A3 PIAP and the MFMA Circular No. 88 reporting platform are still being confirmed, and municipalities should expect further guidance from the National Treasury on the coordination and synchronisation of reporting.

This section should be read in conjunction with paragraph 2.3 of the MFMA Circular No. 88 Addendum 6.

2.8. Three-year and one-year capital appropriations

To facilitate the delivery of large capital projects, section 16(3) of the MFMA allows a municipality to appropriate capital budgets for three financial years, i.e. the budget year and the following two years of the MTREF. The aim of such multi-year capital appropriations is to:

- lock the council into funding the full cost of large capital projects so as to ensure their successful completion;
- facilitate the forward planning of capital projects and programmes; enable the municipality to initiate procurement processes for capital projects in the two outer years of the MTREF (given the funds are appropriated) and so ensure improved levels of capital spending; and
- enable funding for such capital projects to be brought forward in terms of section 31 of the MFMA to facilitate more rapid project implementation (although National Treasury would prefer municipalities to the use of the mid-year adjustments budget for this purpose).

Municipalities are encouraged to use these provisions of the MFMA appropriately, and ensure they divide their capital budgets correctly between the 'multi-year expenditure' and the 'single year expenditure' sections on Tables A5A and A5. Further information can be obtained in MFMA Circular No. 58.

2.9. Criteria for the release of the Equitable Share

The criteria for the release of the equitable share which were covered in MFMA Circulars No. 122 remains relevant, and are still applicable for the release of equitable share instalments in the 2025/26 financial year.

Failure to comply with the criteria will result in National Treasury invoking Section 38 of the MFMA which empowers National Treasury to withhold a municipality's equitable share if the municipality commits a serious or persistent breach of the measures established in terms of Section 216(2) of the Constitution which includes reporting obligations set out in the MFMA and National Treasury requests for information in terms of Section 74 of the MFMA.

2.10. Criteria for the rollover of conditional grant funds

In terms of Section 21 of the Division of Revenue Act, 2024 (Act No.24 of 2024) (DoRA) in conjunction with the Division of Revenue Amendment Act, 2024 (Act No. 48 of 2024), any conditional allocation or a portion thereof that is not spent at the end of the 2024/25 financial year reverts to the National Revenue Fund (NRF), unless the rollover of the allocation is approved in terms of subsection (2). Furthermore, the receiving officer, provincial treasury and national transferring officer is required to prove to National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When requesting a rollover in terms of Section 21(2) of the 2024 DoRA, municipalities must include the following information with their submission to National Treasury:

1. A formal letter, signed by the accounting officer addressed to the National Treasury requesting the rollover of unspent conditional grants in terms of Section 21(2) of the 2024 DoRA;
2. A list of all the projects that are linked to the unspent conditional grants and a breakdown of how much was allocated, spent and the balance per project;
3. The following evidence indicating that work on each of the projects has commenced, as applicable to the specific rollover(s):

a) Proof that the service provider was appointed for delivery of the project before 31 March 2025; or
b) Proof of project tender and tender submissions published and closed before 31 March 2025 or with the appointment of contractor or service provider for delivery of service before 30 June 2025 in cases where additional funding was allocated during the course of the financial year of the project;
c) Incorporation of the Appropriation Statement; and
d) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2025 (attach cash flow projection for the applicable grant).

4. A progress report (also reflecting percentages) on the status of each project's implementation that includes an attached legible implementation plan);
5. The value of the committed project funding and the conditional allocation from the funding source;
6. Reasons why the grants were not fully spent during the year on the original allocation per the DoRA;
7. Rollover of rollovers will not be considered. Municipalities must therefore not include previous year's unspent conditional grants as rollover request;
8. An indication of the time period within which the funds are to be spent if the rollover is approved; and
9. Proof that the Municipal Manager and Chief Financial Officer are permanently appointed.

No rollover requests will be considered for municipalities with vacant or acting Chief Financial Officers and Municipal Managers for a period exceeding 6 months from the date of vacancy; this also includes acting appointments because of suspensions of either MM or CFO that are more than 12 months.

If any of the above information is not provided or the application is received by National Treasury (Intergovernmental Relations Division) after 31 August 2025, the application will be declined.

In addition, National Treasury will also consider the following information when assessing rollover applications; and reserves the right to decline an application should there be non-performance by the municipality in any of these areas:

1. Compliance with the in-year reporting requirements in terms of Sections 71 and 72 of the MFMA and Section 12 of the 2024 DoRA, **including the Municipal Manager and Chief Financial Officer signing-off on the information** sent to National Treasury;
2. Submission of the pre-audited Annual Financial Statements to National Treasury by 31 August 2025;
3. Accurate disclosure of grant performance in the 2024/25 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS);
4. Despite the fact that local government is required to comply with different norms and standards prescribed by different legislations, municipalities are expected to fully comply with the provisions of DoRA that relate to rollover processes and disclose conditional grant performance in the 2024/25 pre-audited Annual Financial Statements (i.e. Cash coverage and unspent conditional grants in the Statement of Financial Position) in order to verify grant expenditure; and
5. Cash available reflected in the Statement of Financial Position and Cash Flow Statements and the bank (net position including short term investments) as at 30 June 2025 is equivalent to the unspent amount at the end of the financial year. If the amount that is requested for rollover is not entirely cash-backed, such a rollover will not be approved. National Treasury will also not approve portions of rollover requests.

It should be noted that under no circumstances will the National Treasury consider requests to rollover:

1. The entire 2024/25 allocation to the municipality. In cases where the rollover request is more than 50 per cent of the total allocation, National Treasury will approve the rollover amount up to 50 per cent of the 2024/25 allocation;
2. Rollover request of the same grant for the third consecutive time. In a case where a municipality is applying for rollover as a result of additional funding, the application will be carefully considered;
3. Funding for projects procured through Regulation 32 and 37 of the Municipal Supply Chain Management Regulations (Gazette No.27636) – Projects linked to additional funding and disasters are exempted; and
4. A portion of an allocation where the proof of commitment for the rollover application is linked to invoices that were issued before or on 31 March 2025. All invoices issued to the municipality before 31 March 2025 should be paid within the same year against the allocated conditional grants. i.e. invoices must be paid within 30 days.

2.11. Unspent conditional grant funds for 2024/25

The process to ensure the return of unspent conditional grants for the 2024/25 financial year will be managed in accordance with Section 21 of the DoRA. In addition to the previous MFMA Circulars, the following practical arrangements will apply:

Step 1: Municipalities must submit their June 2025 conditional grant expenditure reports according to Section 71 of the MFMA reflecting all accrued expenditure on conditional grants and further ensure that expenditure reported to both National Treasury and national transferring officers reconciles;
Step 2: When preparing the Annual Financial Statements, a municipality must determine the portion of each national conditional grant allocation that remained unspent as at 30 June 2025. The unspent grant values must be determined based on the guidance that was provided in *m*SCOA Circular No. 13 in as far as VAT, retention and interest is concerned; and
Step 3: If the receiving officer wants to motivate in terms of Section 21(2) of the 2024 DoRA that the unspent funds are committed to identifiable projects, the rollover application pack must be submitted to National Treasury by no later than 31 August 2025.

National Treasury will not consider any rollover requests that are incomplete or received after this deadline.

Step 4: National Treasury will confirm in writing whether or not the municipality may retain any of the unspent funds as a rollover based on criteria outlined above by 22 October 2025;
Step 5: National Treasury will communicate the unspent conditional grants amount by 12 November 2025. A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment arrangement to the National Revenue Fund (NRF) by 19 November 2025; and
Step 6: Any unspent conditional grant funds that should have but has not been repaid to the National Revenue Fund (NRF) by 19 November 2025, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's December 2025 equitable share allocation.

All other issues pertaining to Appropriation Statement and reporting on approved rollovers are addressed in the Annexure to MFMA Circular No. 86.

2.12. Rollover of the Urban Development Financing Grant : metro trading services component

The normal rules regarding rollovers will apply to the incentive grant. Essentially the Budget allocated during the National MTEF and reflected in the annual Division of Revenue Bill will make provision that the cash flows be synchronised to achievements in line with the Annexure A3: Performance Improvement Action Plan (A3: PIAP).

Municipalities must submit all rollover applications and queries related to the conditional grants to Rolloverapplication@treasury.gov.za.

3. Revenue Management

3.1. Prioritise funding the Electricity Revenue Protection Program

Past years' increasing electricity tariffs continue to strain consumers' ability to afford this service. Municipalities as a result are at higher risk of non-technical losses particularly related to theft and illegal by-passing. Many municipalities do not have dedicated Revenue Protection staff in place or have reduced their operational funding for Revenue Protection culminating in an overall reduced collection and related strain on cash flow and the ability to pay creditors. Municipalities are advised to prioritise the following Revenue Protection measures in the 2025/26 and future MTREFs:

- A dedicated Revenue Protection Unit for Electricity administered by the senior manager responsible for the municipal Electricity Infrastructure Directorate taking into consideration the recommendations and standards the recommendations and standards set-out in NRS055 (Code of Practice for Revenue Protection);
- Allocating adequate funds in the budget to fund the municipality's Electricity Revenue Protection Unit's operational needs;
- In allocating funding, the business threat of increasing non-technical losses to the municipality's particular specifics must be considered to achieve a balance, while ensuring the Revenue Protection staff organogram and operational program is adequately funded and able to fulfil its role; and
- The municipality to demonstrate in its MTREF submission that a percentage of the revenue from the Energy function is ring-fenced to fund the municipal Revenue Protection Program operational need(s) towards developing the program to fruition.

3.2. Revenue Management Assessment Tool

Every municipality, in anticipation of the annual budget process and the review of critical revenue management related policies should assess and review its revenue management value chain to identify any gaps, duplications and / or inefficiencies for alignment with the approved organogram and related delegations. Refer to MFMA Budget Circular No. 126 (Annexure B: Submission checklist: Revenue Management Documents) and MFMA Budget Circular No. 128 (Item 7.3 contained in Annexure A). The municipality must submit its review to the National Treasury in the format of the Municipal Revenue Management Assessment Tool – to be uploaded to the National Treasury GoMuni upload portal annually as part of the Revenue Management Documents that are required.

The Revenue Assessment Tool was developed through the collaboration of the National Treasury, the Department of Cooperative Governance (DCoG) and SALGA. The initiative created the opportunity for stakeholders to acknowledge the fragmented and diverse nature of support provided to municipalities in this area often resulting in duplicated efforts and little

systemic change across municipalities and the need for a Single Integrated Revenue Management Framework (SIRMF).

The SIRMF is a national framework for revenue management that guides and outlines the intervention and leadership role both municipalities and oversight bodies should play in addressing challenges relating to the revenue management value chain and ultimately financial sustainability. The SIRMF emphasises the significant role of National and Provincial Government in supporting municipalities in the process of revenue management improvement and how the relevant departments will coordinate their support and their monitoring and evaluation role(s).

The SIRMF was designed on the existing statutory framework, with an emphasis on compliance. Within the scope of related tasks and responsibilities, the SIRMF provides direction on how municipalities may enhance revenue management as a major approach for increasing the municipality's viability and sustainability. Completing the Municipal Revenue Assessment Tool can assist the municipal council, senior management team and oversight bodies to assess, understand and improve critical revenue management practices of the municipality.

The tool provides an indication of gaps, flaws, duplications, inefficiencies and risks in the existing revenue value chain that could compromise or affect whether the revenue component of the budget sufficiently caters for long-term planning and is credible and funded. It further provides a comprehensive overview of current revenue management processes by identifying strengths, weaknesses, and areas that need improvement. The tool focuses on eighteen (18) critical areas within the revenue management value chain and helps pinpoint specific areas for optimising revenue collection processes.

National Treasury is in the process of institutionalising and implementing the tool, this includes conducting training throughout provinces.

The tool is comprehensive and must be completed by all municipalities during the 2025/26 MTREF with a thorough review of the revenue value chain, thereafter this exercise will only be necessary in every alternate year. However, municipalities with revenue collection rates below 85 per cent and all municipalities participating in Debt Relief must annually undertake this exercise until they achieve an average annual collection of 95 per cent as outlined in MFMA Circular No. 71.

The tool was already rolled out during the 2024/25 financial year and the National Treasury provided training. The Municipal Revenue Assessment Tool is attached as **Annexure A** of this Circular.

3.3. Cost Reflective Tariff Tool

As part of the budget process, the municipality must annually undertake an assessment to determine if the intended / implemented tariffs are cost reflective, whether all critical cost components were considered in the tariff calculation(s), whether the Local Government Equitable Share component relating to basic services were allocated to the actual service(s) and to demonstrate that the Revenue Component of the budget is credible and funded; etc. To facilitate this exercise, the municipality must complete and submit this calculation(s) / tariff assessment in the format of the National Treasury Tariff Tool as part of its tabled, adopted and adjustment MTREF submissions to the National Treasury GoMuni portal. The Cost Reflective Tariff Tool outcomes must also be reported to and approved by Council as part of the respective tabled and adopted MTREF submissions.

If the Tariff Tool indicates significant tariff shortfalls, any major tariff increases should be phased-in over two to three years and can be approved for the outer years (2026/27, 2027/28 and 2028/29). Thus, the indicative tariffs can be phased in over a period of three years.

The latest format of the National Treasury Tariff Tool that must be used and submitted is attached as **Annexure B** of this circular.

3.4. Electricity Tariffs

Cost of Supply Study (COS) for electricity tariff applications

On 20 October 2022, the Nelson Mandela Bay Chamber of Business issued a ruling outlining the requirements that municipalities must comply with when determining tariffs. The ruling found NERSA's Guideline and Benchmark method for approving municipal electricity tariffs unlawful and invalid. The court ordered that all electricity tariff applications from 2024/25 Financial Year, should be supported by a Cost of Supply (COS) study. Municipalities are reminded of the critical importance of complying with the court order, failing which, municipalities would be in breach of the court order and in contempt of court. The need for conducting a COS timeously and adhering to the timelines set by NERSA for the submission of applications is imperative as these cannot be approved by NERSA without the COS.

NERSA has indicated that it will be able to process and decide on municipal tariff applications based on Cost of Supply (COS) studies for the financial year 2025/26 by the end of June 2025 for the implementation in the new Financial Year. However, the Minister of Finance will engage NERSA to conclude this process sooner, to allow municipalities sufficient time to take account of the approved tariffs in the finalisation of their budgets. Tariff applications will not be considered unless they are supported by a Cost of Supply study. NERSA has indicated that the approval of Eskom's Retail Tariff Plan (RTP) and Eskom's Retail Tariff Structural Adjustment (ERTSA) for FY2025/26 is anticipated prior to 15 March 2025. Following the ERTSA decision, municipalities will be informed of the outcome to assist them in formulating their individual tariffs, which will then be approved for implementation in FY2025/26.

From the 2025/26 MTREF, municipalities will be required to submit the following documents pertaining to electricity tariff applications to the GoMuni Upload portal:

- NERSA D Form and COS study submitted to NERSA. For the 2025/26 tariff increase, municipalities with the tabled budget and thereafter 31 October 2025 (i.e. applications pertaining to 2026/27 tariff increases and beyond); and
- NERSA tariff approval with the tabled budget.

3.5. Municipal Valuation Roll Reconciliation Tool

Reference is made to MFMA Circulars No. 93 (paragraph 3), No. 98 (paragraph 4.1), No. 123 (paragraph 5.1), and particularly No. 126, (paragraph 3.1). To ensure the municipality's rates base is complete, and aligns to the business process and system requirements articulated in Annexure B of MFMA Circular No. 80 (08 March 2016) and the Municipal Property Rates Act (MPRA) (section 23): Part A: Register of the latest consolidated general valuation roll (GVR), and the MPRA categories, the municipality need to monthly perform the reconciliation in the format of the National Treasury Municipal Valuation Roll Reconciliation Tool.

The municipality must submit the completed tool together with the related documentation to the National Treasury GoMuni portal as follows:	**Timeframe**
1. The municipality's list of Property Rates tariffs approved by council for the financial year reported on together with the Council resolution that approved such.	Annually

2.	The municipality's time schedule for implementing its new general valuation roll (GVR) (aligned to the MPRA).	Annually
3.	The Municipal Property Rates Act (MPRA) (section 23): Part A Register of the latest consolidated general valuation roll (GVR).	Annually
4.	Municipality Valuation Roll Reconciliation – undertake monthly but only required to submit quarterly.	Quarterly
5.	Property Rates Transaction List (for the 3rd month of every quarter).	Quarterly

To assist municipalities in complying with these requirements, the National Treasury will provide follow-up training.

3.6. Prohibition on vending system(s) / third party vending solutions without consulting the National Treasury

Recently there have been several iterations on private service offerings of vending system(s) / solution(s) offered to municipalities. These include service provider(s) funding metering solutions for municipalities parallel to a pre-paid solution (requiring a vending platform) – these service providers then collect on behalf of the municipality in exchange for a fee. However, in several cases, the service provider does not pay over to the municipality what is collected and / or claim a fee that is out of proportion to what is reasonable. This is worsened by many municipalities not weekly / monthly undertaking the appropriate reconciliation of what they provide / sell (also via pre-paid) against what revenue they receive in return from the service provider(s). *As an Example*: Most recently a municipality in Eastern Cape was victim to an arrangement where the service provider offered the municipality R60 million funding but will takeaway almost R540 million at the end of the arrangement causing significant harm to the community and official(s) of that municipality and may leave the municipality worse off than initially.

The MFMA, read together with the recently assented Public Procurement Act, provide a clear framework for procurement in local government. The MFMA regulatory framework in terms of section 116 read with MFMA Circular No. 62 furthermore provide clear guidance on how amendments to contracts should be undertaken. Any offerings beyond the initial scope of the contract, in our view, should not be considered as a contract amendment, but rather a change or extension of scope, which warrants a whole new or separate procurement process.

The National Treasury therefore confirms that with immediate effect, no municipality may enter into and / or extend any related vending system(s) / solution(s) without consulting and obtaining the written input of the National Treasury and the relevant Provincial Treasury. Should any municipal official and / or political office bearer fail to honour this prohibition, she/ he could render themselves personally liable for any related financial loss over and above potential criminal liability for financial misconduct.

In addition, third party vending solutions used by municipalities must align to the integration requirements set out in Annexure B of MFMA Circular No. 80 (08 March 2016). In terms of the requirements, third party solutions must, without (manual) intervention or manipulation, integrate and constantly balance with the core financial system solution. The rules for integration are determined by vendor of the core system solution. Where the core system solution already provides the necessary functionality offered by the third-party vendor and the municipality has already paid for the functionality and / or are paying annual licencing fees to access this functionality, such expenditure will constitute wasteful and fruitless expenditure and should be dealt worth accordingly.

The municipality should send any request for the written input of the National Treasury together with the signed and / or proposed contract for such a service offering to: both RevenueManagement@treasury.gov.za and mfma@treasury.gov.za for the attention of Mr. Sadesh Ramjathan, Director: Local Government Budget Analysis: Revenue Section, and Mr. Wayne McComans, Chief Director: MFMA Implementation and parallel to the relevant Provincial Treasury.

3.7. Training Tools by the National Treasury

Revenue Management Assessment Tool

Municipalities must submit the Revenue Management Assessment Tool annually as set-out above. Training was already undertaken across all provinces during the 2024/25 financial year. The National Treasury will facilitate follow-up training during 2025/26 upon request only to municipalities, provincial treasuries and technical advisors deployed to municipalities and provincial treasuries. Municipalities and provincial treasuries can request training via the relevant Provincial Treasury who is responsible to coordinate requests for training. It is noted that any National Treasury deployed technical advisor may directly request training from the National Treasury as may be required. Requests for training and any related queries must be directed to RevenueManagement@treasury.gov.za and Sadesh.ramjathan@treasury.gov.za for the attention of Mr. Sadesh Ramjathan.

Tariff Tool

Municipalities must undertake a tariff assessment in the format of the National Treasury Tariff Tool as explained above. The National Treasury will facilitate follow-up training during the first quarter of the financial year 2025 and thereafter upon request only to municipalities, provincial treasuries and technical advisors deployed to municipalities and provincial treasuries. Training must be scheduled for a **full day** and would be more relevant towards municipal processes if scheduled:

- Before and/ or during the **Adjustments Budget preparation** (for re-allocations);
- Before and/ or during the **Tabled Budget process** (to evaluate tariff changes); or
- Before the **final MTREF submission** to Council for approval.

Municipalities and provincial treasuries can request training via the relevant Provincial Treasury. Any National Treasury deployed technical advisor may directly request training as may be directed to National Treasury as may be required. Requests for training and any related queries must be directed to RevenueManagement@treasury.gov.za and Sadesh.ramjathan@treasury.gov.za for the attention of Mr. Sadesh Ramjathan.

Municipal Valuation Roll Reconciliation Tool

The National Treasury confirms the guidance already provided in MFMA Circular No. 129 to the effect that municipalities must reconcile valuation rolls monthly and submit such quarterly to the National Treasury together with the related documentation set-out above.

The National Treasury will facilitate follow-up training during the first quarter of the financial year and thereafter upon request only to municipalities, provincial treasuries and technical advisors deployed to municipalities and provincial treasuries on Municipal Valuation Roll Reconciliation Tool. Training must be scheduled for at least **two full days** and can be facilitated at any time since municipalities perform this task monthly. Municipalities and provincial treasuries can request training via the relevant Provincial Treasury. Any National Treasury deployed technical

advisor may directly request training as may be required. Requests for training and any related queries must be directed to RevenueManagement@treasury.gov.za and Sadesh.ramjathan@treasury.gov.za for the attention of Mr. Sadesh Ramjathan.

4. Budget and other management issues:

4.1. 2025/26 Municipal Budget Tabling Timelines

The National Treasury would like to advise the municipalities that late tabling of the 2025 National Budget in Parliament does not really affect the timelines of the preparations/ conclusion of the municipal budget process. The 2025 National Budget was tabled by the Minister of Finance on 12 March 2025 which implies that Provincial Governments have two weeks thereafter to table the 2025 Provincial Budgets in the Provincial Legislatures, i.e. 31 March 2025. This is in line with the PFMA – Treasury Regulations. Municipalities have sufficient time to accommodate the allocations in the DOR Bill in their 2025/26 MTREF Budgets before tabling on 31 March 2025, that is 19 days or two weeks to table the budget before 31 March 2025.

The transfers from provinces to municipalities which are supposed to be included in provincial budgets and gazetted by provinces, should for all practical reasons also be available on the 27 March 2025. Given that municipalities have 10 months to prepare their upcoming budgets prior to tabling it in Council for consideration, National Treasury has previously advised municipalities to use the outer years of the Annual DoRA as projections, add inflation to calculate the third year of the MTREF, when finalising the tabled budget.

For those municipalities where the budgets were already in an advance stage of preparations, they will have between tabling and the adoption stage of the budget (end of May 2025) to include and accommodate all the transfers for both national and provincial governments. This will allow National and Provincial Treasuries to verify and reconcile the transfers with the DoR Bill and provincial Gazettes.

4.2. Management of Water Tankers

There is a growing trend of water challenges in most municipalities in the country which is spiraling out of control. This is a direct threat to municipalities' financial sustainability and could lead to a lack of trading in this key source of municipal revenue.

Most municipalities have tried to procure water tankers to close the gap in areas which are increasingly experiencing sporadic water supply challenges. As a result, the municipalities are not able to trade, leading to less revenue and an unprofitable water business.

It has emerged in the recent Mid-year Budget and Performance Review engagements that contracted water tankers have developed as a business rather than a stop gap measure.

As such, municipalities are encouraged to protect their revenue through avoiding protracted long contracts of water tankers. Where possible the municipality should use its internal water tankers as a temporary measure with a clear intention to restore the service.

If the municipality provides a long-term service, such as water for informal settlements, it is advised that tanks should be purchased and refilled with municipal water tankers. The aim should always be to strike a balance between the provision of service and protecting municipal revenue. Proper checks and balances must be considered as well as internal controls to avoid abuse in this regard and to ensure that in the event that the Office of the Auditor General Africa of South investigates these services, the use of water tankers and water tanks is based on sound business principles.

4.3. Asset Management

According to Municipal Budget and Reporting Regulations (Table A9), the municipalities were advised to allocate 60 per cent of the total Capital Expenditure budget to new acquisition while the remaining 40 per cent to renewal and upgrading of the new assets.

Given the current challenges of aging and dilapidated infrastructure faced by the municipalities, which contributes to high level of losses, municipalities are advised **to allocate at least 60 per cent** of the capital expenditure to renewal/ upgrading of the existing assets while 40 per cent should acquire new assets.

The National Treasury realised that year-on-year, municipalities priorities the acquisition of new assets and the existing assets are being neglected to a dilapidated condition. Another factor which causes a factor is lack of maintenance during the lifespan of the assets which National Treasury encourages the municipalities to allocate at least 8 per cent towards repairs and maintenance as outlined in MFMA Circulars No. 55 and 71.

5. Municipal Standard Chart of Accounts (*m*SCOA):

5.1. Go Live on Version 6.9 of the Chart

*m*SCOA version 6.9 will go live on 24 March 2025, whereafter municipalities will be able to upload their tabled budget (TABB) and tabled project files (PRTA) data strings for the 2025/26 MTREF on the GoMuni portal.

After going live on version 6.9 of the chart, all the reports available on the LGDRS will be aligned to *m*SCOA chart version 6.9. This includes the format of the Section 71 report for Q3 and Q4 of 2024/25 and the adjustments budget for 2024/25.

The Municipal Budget and Reporting Regulations (MBRR) Schedules (A to F) and non-financial data string (A1S) was also aligned to version 6.9 of the chart. A **protected** version of the MBRR Schedules for version 6.9 of the chart and A1 Schedule is available on the on the MFMA Webpage on the link below:

http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Pages/default.aspx

The reports on the Local Government and Reporting System (LGDRS) are populated from financial and non-financial data strings and both strings are required for the data to pull through correctly on the reports available on the LGDRS. Municipalities must use the linkages on GoMuni referred to above and not the formulas in the regulated Municipal Budget and Reporting (MBRR) Schedules when generating their A schedule from the financial system.

In terms of the *m*SCOA Regulations, municipalities must generate the regulated MBRR schedules that is tabled and adopted by Council directly from their integrated financial system solutions and not import or captured it on their system solutions at a later stage. This is necessary to ensure that there is 'one version of the truth', namely the data in the integrated financial system solutions is the same as the report tabled and adopted by Council and the information submitted to the National Treasury and other stakeholders.

5.2. mSCOA data strings credibility

Municipalities must verify the credibility and accuracy of the tabled budget (TABB) and project file (PRTA) data strings **prior and post** to uploading it to the National Treasury Local Government Database and Reporting System (LGDRS). These data strings will be the sole source used by National and Provincial Treasuries to analyse and determine if the municipality's budget is funded, and the credibility is therefore of utmost importance.

Registered users from municipalities, provincial treasuries and National Treasury have full access to their data on the LGDRS and can draw the information to verify the accuracy of the figures for their respective municipalities or province (in the case of provincial treasuries). The LGDRS reports can be accessed by registered users on the following link:

https://lg.treasury.gov.za/ibi_apps/signin

5.3. Submission of virement information

From the 2025/26 MTREF, municipalities will be required to report on their virements through the submission of a separate data string, as well as a report on virements done by the municipality. This submission must be done monthly to the GoMuni Upload Portal and should be generated from the core financial system. The validation rules applicable to the monthly IYM submission will also be applied to the virement data strings.

The attached **Annexure D** provides guidance on the layout and information required on the virement budget report, while **Annexure E** provides the layout of the virement data strings.

This will enable national and provincial treasuries to keep track of the virements done when they do their Section 71 analysis. The virements will be reflected in a separate report and will not form part of the consolidated Section 71(7) reporting to provincial legislatures or the consolidated Section 71 publication issued by the National Treasury. For the consolidated S71 reporting and publication, performance will only be compared to the adopted budget in the first eight months of the year and the adjustments budget in the last four months of the year.

Municipalities must review their virement policy annually and ensure that it aligns with the principles and guidance in MFMA Circulars No 12, 51 and 88 and *m*SCOA Circular No. 8 (29 April 2020). Virements may only be made between existing budget provisions and must be included in an adjustments budget. The Council approved virement policy must be submitted as part of the budget documents on Go Muni. Please note that documents must be submitted individually and not as a batch.

5.4. Medium-Term Development Plan (MTDP)

Cabinet has recently approved the Medium-Term Development Plan (MTDP) for 2024 to 2029. The Department of Planning, Monitoring and Evaluation (DPME) will issue the MTDP in due course. These revised priorities, reflecting the new administration's vision, will be integrated into *m*SCOA version 6.10. For *m*SCOA budgeting and reporting in the 2025/26 MTREF, municipalities should continue using the IUDF and MTSF priorities as per *m*SCOA version 6.9.

5.5. Upgrading and procurement of *m*SCOA system solutions and/or functionality

From March 2023, the National Treasury has alerted municipalities that the minimum business processes and system specifications for *m*SCOA will be regulated and that municipalities should exercise extreme caution when changing or upgrading their integrated financial system solutions to avoid procuring system functionality that might not comply with the said regulations. Municipalities are reminded to implement the due diligence processes set out in MFMA Budget Circulars No. 93, 98, 107, 112, 123 and *m*SCOA Circulars No. 5 and 6 **prior** to procuring new or upgrading system functionality to protect them from making incorrect decisions in this regard.

This also applies when 3rd party system functionality is procured that is required to integrate with the core system solution.

Importantly, if an open tender process is not followed (e.g. when Section 33 or 116 of the MFMA and SCM Regulations 36 (deviations) are utilised), **the market must be tested prior to embarking on procurement**. The municipality must be able to substantiate that the product, service or similar offering is not available elsewhere in the market at a cheaper cost and that using these procurement vehicles have significant economic or financial value benefits to the municipality. Where legislation requires that the views of the National Treasury must be sought, the relevant documentation must be emailed to mfma@treasury.gov.za. If the processes required in term of legislative are not followed, a contract might be found invalid by a court of law.

5.6. Issues pertaining to the regulations on the minimum *m*SCOA requirements

National Treasury is currently in the process of developing business processes, standard operating procedures (SOPs) and minimum system specifications to underpin the Regulations of the minimum business processes and system specifications for *m*SCOA.

All the required business processes, procedures and systems functionality pertaining to the Regulations will be made available to municipalities **at no cost** in a format that can be imported, customised and utilised in a process modelling tool of their choice. Municipalities are cautioned against incurring unnecessary expenditure to procure specialised software and tools or appoint service providers to adapt and customize their business processes, especially as the requirements have not been finalised yet.

It must further be emphasized that the documents released for comments on the MFMA Webpage are the sole property of the National Treasury and may only be used for the intended purpose of providing comments on the proposals. **Any company that sells or distributes these documents or parts thereof for any other purposes without the explicit written permission of the National Treasury will be blacklisted on the basis of Intellectual Property Violations (i.e. unauthorized distribution of government documents)**.

It should also be noted that the intention of the recent demonstrations on the systems used by municipalities that was conducted by the National Treasury was to determine key implementation gaps as per MFMA Circular No. 80 (dated 08 March 2016). These gaps must be addressed by the respective municipalities in their *m*SCOA municipal road maps. National Treasury shared the observations with system vendors with a view that gaps in system functionality should be further explored and addressed by them. The demonstrations were not on any specific systems in the market but on modules used by a specific municipality to give effect to the requirements of MFMA Circular No 80. **It will therefore be unacceptable and a misrepresentation for any system vendor to claim that their respective system was found compliant by the National Treasury**.

5.7. Special adjustments budget to authorise unauthorised expenditure

In terms of regulation 23(6)(b) of the MBRR, council may authorise unauthorised expenditure in a special adjustments budget tabled in council when the mayor tables the annual report in terms of section 127(2) of the MFMA. This special adjustments budget **may only deal with unauthorised expenditure from the previous financial year which the council is being requested to authorise in terms of section 32(2)(a)(i) of the MFMA**. This process may not be used to condone poor planning, budgeting, or financial management after the adoption of the budget.

Detailed guidance in this regard was provided in MFMA Circular No. 68 (dated 13 October 2021).

Further development work with regard to this matter will be undertaken during 2025 and proper guidance will be provided in subsequent MFMA Budget Circulars. For now, municipality should continue with the current practices until further notice. Under no circumstances should municipalities require their systems vendors to open their financial systems especially where the Auditor General of South Africa have already signed off on their annual audited financial statements.

Municipalities are also reminded of the guidance provided in our email dated 21 August 2024 on the *Submission of the 2023/24 Annual Financial Statements (AFS) – (Pre-Audit Information)* and *m*SCOA Circular No. 15 (08 July 2024) on the period closures controls for the following periods.

- **Month 12**: The financial year ends in month 12 (as at 30 June of the financial year). Month 12 (4th Quarter section 71 reports) represents the **preliminary outcome** information. The closing balances of month 12 must be programmatically transferred in the core financial system to the opening balances of the new financial year in month 01 of the new reporting period;
- **Period 13** when the AFS are prepared during July and August annually. Period 13 represents the **pre-audit outcome** information (the AFS as submitted to the AG;
- **Period 14** represents the **audit outcome** information (the AFS on which the AGSA has expressed an opinion. Audit approved journals must be processed in period 14; and
- **Period 15** when the adjustments to the AFS following the approval of the adjustments budget to authorise and legalise unauthorised expenditure referred to in Regulation 28(6) of the MBRR is effected.

The AFS submitted to AGSA must reconcile with the pre-audited (PAUD, CRPA and DBPA), audited (AUDA, CRAU, DBAU) and restated (RAUD) data strings submitted to the GoMuni Upload portal and these data strings must be submitted as end-results and NOT movements when submitting the *m*SCOA data strings. Importantly, any transactions that were processed as part of the preparation and auditing of the AFS after year-end (month 12) in period 13, 14 and 15 must be reflected in the corresponding month of the new financial year by using net movements. The net movements will result in either an increase or decrease in the new financial year in the corresponding month of month 01 to 03 of the current financial year. E.g. changes in period 13 must be reflected in month 02 or 03 of the new financial year. A similar process is applicable when restatements of previous financial year figures occur and when material errors are identified which impacts on the previous years' AFS and must be corrected in period 15.

With regards to year-end information, the aim is to collect three sets of information (preliminary, pre-audited and audited). This ensures that the latest outcome information is always available to inform planning and budget decision making process for national, provincial and local government.

6. Submitting documents to the GoMuni Upload Portal:

6.1. Submission of additional reports

In addition to the virement policies that must be uploaded to GoMuni Upload portal from 01 July 2025, the following changes pertaining to document submissions to the GoMuni Upload portal must be noted:

Uploading of Section 41 Reports on prices and payments for bulk resources

From the 2025/26 MTREF, the Department of Water and Sanitation, Eskom, and Water Boards will be required to upload their monthly Section 41 reports on the GoMuni Upload portal to enhance transparency and oversight. This will replace the current email submission process. Training on the upload procedure will be provided to all relevant stakeholders to ensure a smooth transition.

Municipal Procurement Plans

MFMA Circulars No. 62 (dated 20 August 2012) and 94 (dated 08 March 2019) requested for the submission of annual municipal procurement plans. From the 2025/26 MTREF, municipalities will be required to upload their annual procurements plans in PDF format on the GoMuni Upload portal. These plans should encompass comprehensive information on planned procurements, estimated costs, and the proposed procurement strategies. Both draft and final procurement plans should be submitted with the annual tabled and adopted budget documentation.

Revenue related and debt relief documentation

All municipalities are required to annually upload the Revenue Management related documents as per the Document Submission Checklist attached as **Annexure C** to the GoMuni Upload Portal. These documents must be submitted in the specified format and within the timeframes indicated. Also note that items 15 and 17 in **Annexure C** are only relevant to Municipal (Eskom) Debt Relief participants and item 19 to both Municipal (Eskom) and Water Debt Relief participants. In relation to items 15, 17 and 19, all other municipalities must submit a "Not Applicable" form to prevent these items reflecting as outstanding.

6.2. Submission and sign-off of key tabling dates

In the past, the National Treasury requested information on an annual basis from municipalities on the actual tabling dates of legislated processes such as the various budget processes, AFS and Annual Report. This information was submitted through an excel spreadsheet. From 01 July 2025, municipalities will be required to enter the legislative tabling dates directly on the GoMuni portal, replacing the manual spreadsheet process.

Additionally, the Accounting Officer of each municipality will be required to sign-off on the accuracy of the captured dates on the LGDRS.

Further guidance on the submission and sign-off procedures will be provided in due course.

7. The Municipal Budget and Reporting Regulations:

7.1. Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape Buffalo City	Matjatji Mashoeshoe Pitso Zwane Mandla Gilimani	012-315 5553/ 0609242914 012-315 5171 012-315 5807/0661198036	Matjatji.Mashoeshoe@treasury.gov.za Pitso.Zwane@Treasury.gov.za Mandla.Gilimani@treasury.gov.za

Free State	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Gauteng City of Tshwane and City of Johannesburg City of Ekurhuleni	Matjatji Mashoeshoe Pitso Zwane Willem Voigt Makgabo Mabotja Kgomotso Baloyi Lunathi Dumani	012-315 5553 012-315 7538 012-315 5830 012-315 5156 012-315 5866/082 887 2968	Matjatji.Mashoeshoe@treasury.gov.za Pitso.Zwane@Treasury.gov.za WillemCordes.Voigt@treasury.gov.za Makgabo.Mabotja@treasury.gov.za Kgomotso.Baloyi@treasury.gov.za Lunathi.dumani@treasury.gov.za
KwaZulu-Natal eThekwini uMhlathuze	Kgomotso Baloyi Lunathi Dumani Kevin Bell Sifiso Mabaso Matjatji Mashoeshoe Pitso Zwane	012-315 5866 012-315 5725 012-315 5952/060 923 7343 012-315 5553/060 326 6885 012 315 7538	Kgomotso.Baloyi@treasury.gov.za Lunathi.dumani@treasury.gov.za Kevin.Bell@treasury.gov.za Sifiso.mabaso@treasury.gov.za Matjatji.Mashoeshoe@treasury.gov.za Pitso.Zwane@Treasury.gov.za
Limpopo	Sifiso Mabaso Jabulile Ngwenya	012-315 5952/060 923 7343	Sifiso.Mabaso@treasury.gov.za Jabulile.ngwenya@treasury.gov.za
Mpumalanga	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Northern Cape	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
North West Mafikeng	Willem Voigt Makgabo Mabotja Khanyisile Khosa Cethekile Moshane	012-315 5830 012-315 5156 012-315 5079	WillemCordes.Voigt@treasury.gov.za Makgabo.Mabotja@treasury.gov.za khanyisile.khoza@treasury.gov.za Cethekile.moshane@treasury.gov.za
Western Cape Cape Town George	Willem Voigt Khanyisile Khoza Kgomotso Baloyi Sifiso Mabaso	012-315 5830 012-315 5385 012-315 5866/082 887 2968 012-315 5952/ 060 923 7343	WillemCordes.Voigt@treasury.gov.za khanyisile.khoza@treasury.gov.za Kgomotso.Baloyi@treasury.gov.za Sifiso.Mabaso@treasury.gov.za
Technical issues on GoMuni	Data management		lgdataqueries@treasury.gov.za
Local government Conditional Grants			Sello.mashaba@treasury.gov.za Pretty.mavhungu@treasury.gov.za Marvin.ngobeni@treasury.gov.za Akanyang.modise@treasury.gov.za Sandra.adams@treasury.gov.za

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JH Hattingh
Chief Director: Local Government Budget Analysis
19 March 2025

APPENDIX 38

STELLENBOSCH MUNICIPALITY

LONG -TERM FINANCIAL PLAN

STELLENBOSCH
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INDEPENDENT REPORT OF THE LONG-TERM FINANCIAL PLAN FOR THE TEN (10) YEAR PERIOD UP UNTIL 30 JUNE 2035

FINANCIAL FORECAST AND ANALYSIS

12 MAY 2025

AKHILE

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1. EXECUTIVE SUMMARY

This is a report on the Long-Term Financial Plan of Stellenbosch Local Municipality and details the methodology undertaken, key assumptions utilised and financial overview from 2026 to 2035. The report outlines in detail the revenue, expenditure, and cash flow forecasts as well as detailed analysis and recommendations

Key projections include:

- Exchange Revenue Growth: Exchange revenue is projected to increase from R1,860 million in 2026 to R3,078 million by 2035.
- Service Charges Trends: Service charges for electricity, water, waste water management, and waste management show consistent growth, with electricity charges expected to rise from R1,217 million in 2026 to R2,103 million in 2035.
- Operational Revenue Increase: Operational revenue is forecasted to grow from R59 million in 2026 to R88 million by 2035.
- Total Revenue Forecast: Total revenue (excluding capital transfers) is projected to grow from R2,861 million in 2026 to R4,642 million by 2035.
- Expenditure Trends: Total expenditure is expected to rise from R2,713 million in 2026 to R4,490 million in 2035, with employee-related costs being a significant contributor.
- Surplus/Deficit Estimates: The surplus/deficit is projected to fluctuate, starting at R148 million in 2026 and reaching R152 million by 2035.
- Cash Flow Analysis: Cash receipts are projected to increase from R3,211 million in 2026 to R4,501 million by 2035, while cash payments will also rise, indicating a growing financial footprint.
- Funding Mix Overview: The funding mix shows a reliance on internally generated funds, transfers, and borrowing, with capital transfers constituting a significant portion of the funding.

The document outlines several key risks that Stellenbosch Local Municipality needs to manage to ensure long-term sustainability:

1. **Revenue Collection**: The municipality must maintain the collection rates for property rates, service charges, and other revenues. Any decline in collection rates could significantly impact the municipality's financial health.
2. **Expenditure Management**: Controlling contracted services costs and other significant expenditure items is crucial. Rising costs without corresponding revenue increases could lead to budget deficits.
3. **Economic Factors**: External economic factors such as inflation, interest rates, and economic growth can impact the municipality's financial projections. The municipality needs to be prepared for economic fluctuations.
4. **Infrastructure Investment and Maintenance**: Investing is catalytic projects to grow the Municipality's economic base is critical for long term growth and sustainability. Projects should be prioritised based on service requirements and anticipated returns. In addition, proper maintenance and upgrading of infrastructure are necessary to avoid costly repairs and ensure the continued provision of services. Sustained investment in infrastructure is vital to preserving asset value, supporting future development, and promoting inclusive economic growth.

By closely monitoring and managing these risks, Stellenbosch Local Municipality can work towards achieving long-term financial sustainability.

2. INTRODUCTION

Akhile Management and Consulting (Pty) Ltd was appointed to conduct an independent report of the long-term financial plan (LTFP) for Stellenbosch Local Municipality (SLM or Municipality) for the ten (10) year period up until 30 June 2035.

This report is the final report on the LTFP and presents a financial overview, detailing revenue, expenditure, and cash flow forecasts from 2026 to 2035 as well as detailed analysis and recommendations.

The report covers in detail the methodology undertaken, the assumptions made in preparing the financial model, the model outcomes, a detailed ratio analysis and recommendations for consideration by Stellenbosch Local Municipality.

3. METHODOLOGY

The development of the independent ten-year Long-Term Financial Plan (LTFP) for the Stellenbosch Local Municipality (SLM), covering the period ending 30 June 2035, followed a structured methodology based on collaboration, advanced tools, and proven processes.

The process commenced with a detailed analysis of SLM's unique financial context, strategic objectives, and operational requirements. This analysis informed the application of the primary tool: the Municipal Sustainability Tool (MST™) LTFP Module provided by Akhile.

The MST™ LTFP Module was utilised to structure and process historical financial data and generate the long-term forecast. This involved:

- **Integrating Historical Data**: Incorporating audited financial results for the 2021/22 to 2023/24 financial years and actual results for the 2024/25 current financial year (up to Period 9). Budgeted figures were used for the remainder of the 2024/25 financial year (Periods 10 to 12).
- **Constructing the 10-Year Projection**: The projection comprises the Municipality's approved 3-year Medium-Term Revenue and Expenditure Framework (MTREF) budget (covering 2025/26 to 2027/28) followed by a 7-year forecast (2028/29 to 2034/35) generated by the MST™ LTFP module.

The tool's capability to integrate standardized *m*SCOA (Municipal Standard Chart of Accounts) data with SLM-specific, customisable assumptions was leveraged. This framework facilitated robust, long-term financial modelling without requiring constant underlying model rebuilds.

Throughout the project, open communication and collaborative workshops were maintained with SLM stakeholders. This process benefited from our established partnership and prior experience applying the MST™ LTFP Module in developing components of SLM's Capital Expenditure Framework (CEF), specifically Chapters 6 and 7.

This combination of detailed analysis, stakeholder engagement, and the application of the specialised MST™ LTFP Module ensured the delivery of a comprehensive and actionable LTFP aligned with the Municipality's strategic vision.

4. ASSUMPTIONS

Description	2029	2030	2031	2032	2033	2034	2035	Motivation
CPI Headline (%)	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	Midpoint of the South African Reserve Bank's inflation target range (3%-6%).
Household Growth Rate (%)	1.125%	1.125%	1.125%	1.125%	1.125%	1.125%	1.125%	Stellenbosch population annual growth rate between 2011 and 2022 has been reported as 1.09% (STATSSA). Demand is increasing annually.
Interest Rate (%)	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	Prime lending rate is currently 11% (9 May 2025). Interest rates are likely to come down and therefore 10.5% is used.
Employee Cost Escalation (%)	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	Inflation based adjustment as SLM has planned for market alignment in the MTREF period.
Bulk Water Escalation (%)	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	Aligned with the long-term headline CPI forecast assumption (4.5%)
Bulk Electricity Escalation (%)	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	Aligned with the long-term headline CPI forecast assumption (4.5%)
Depreciation Rate (%)	3.2%	3.2%	3.2%	3.2%	3.2%	3.2%	3.2%	Aligned with the historical average rate of depreciation.
Property Rates Escalation (%)	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	Aligned with the long-term headline CPI forecast assumption (4.5%)
Service Charges Escalation (%)	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	Aligned with the long-term headline CPI forecast assumption (4.5%)
Collection Rate (%)	95%	95%	95%	95%	95%	95%	95%	Aligned with the National Treasury benchmark.

Description	2029	2030	2031	2032	2033	2034	2035	Motivation
Creditors Payment Days	30	30	30	30	30	30	30	Aligned with the National Treasury benchmark.
Capital Expenditure (R'Million)	500	500	500	500	500	500	500	Affordable capital expenditure.
Upgrade/Renewal (% of Total Capex)	48%	48%	48%	48%	48%	48%	48%	Aligned with historical average rate.
Funding – Borrowing (% of Total Capex)	20%	20%	20%	20%	20%	20%	20%	Affordable borrowings.
Funding - Transfers and Subsidies (% of Total Capex)	30%	30%	30%	30%	30%	30%	30%	Aligned with historical average rate.

5. FINANCIAL MODELS/ FORECASTS

5.1. Financial Performance

Description / R'Million	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Exchange Revenue	**1'860**	**2'051**	**2'262**	**2'363**	**2'470**	**2'581**	**2'697**	**2'818**	**2'945**	**3'078**
Service charges - Electricity	1'217	1'371	1'546	1'615	1'688	1'764	1'843	1'926	2'013	2'103
Service charges - Water	202	214	227	237	248	259	271	283	296	309
Service charges - Waste Water Management	134	142	150	157	164	172	179	187	196	205
Service charges - Waste Management	113	121	129	135	141	147	154	161	168	175
Sale of Goods and Rendering of Services	26	27	27	29	30	31	33	34	36	37
Agency services	4	4	4	4	5	5	5	5	6	6
Interest earned from Receivables	19	20	20	21	22	23	24	25	26	28
Interest earned from Current and Non-Current Assets	64	66	68	71	75	78	82	85	89	93
Rent on Land	0	0	0	0	0	0	0	0	0	0
Rental from Fixed Assets	14	15	15	16	17	17	18	19	20	21
Licence and permits	9	9	9	10	10	11	11	12	12	13
Operational Revenue	59	62	65	68	71	74	77	81	84	88
Non-Exchange Revenue	**1'001**	**1'094**	**1'149**	**1'201**	**1'255**	**1'311**	**1'370**	**1'432**	**1'497**	**1'564**
Property rates	572	606	643	672	702	733	766	801	837	875
Fines, penalties and forfeits	173	181	185	193	202	211	220	230	241	251
Transfer and subsidies - Operational	252	304	318	332	347	363	379	396	414	433
Interest	3	4	4	4	4	4	5	5	5	5
Gains on disposal of Assets	0	0	0	0	0	0	0	0	0	0
Other Gains	0	0	0	0	0	0	0	0	0	0
Total Revenue (excl. capital transfers)	**2'861**	**3'145**	**3'411**	**3'564**	**3'725**	**3'892**	**4'067**	**4'250**	**4'442**	**4'642**
Employee related costs	709	733	775	810	847	885	925	966	1'010	1'055
Remuneration of councillors	25	26	27	28	30	31	32	34	35	37
Bulk purchases - electricity	805	907	1'023	1'069	1'117	1'167	1'219	1'274	1'332	1'392
Inventory consumed	123	128	134	140	146	153	160	167	175	183
Debt impairment	77	81	83	144	151	157	164	172	180	188
Depreciation and amortisation	226	233	237	314	336	359	381	404	426	449
Interest	78	93	107	117	127	136	145	152	159	164
Contracted services	322	382	376	393	411	429	449	469	490	512
Transfers and subsidies	23	24	25	26	27	28	29	31	32	34
Irrecoverable debts written off	127	132	136	135	141	148	154	161	168	176
Operational costs	199	212	221	231	242	253	264	276	288	301
Losses on disposal of Assets	0	0	0	0	0	0	0	0	0	0
Other Losses	1	1	1	0	0	0	0	0	0	0
Total Expenditure	**2'713**	**2'952**	**3'145**	**3'408**	**3'575**	**3'746**	**3'923**	**4'106**	**4'295**	**4'490**
(Surplus)/Deficit	**148**	**193**	**266**	**156**	**150**	**146**	**144**	**144**	**147**	**152**
Transfers and subsidies - capital (monetary allocations)	105	131	122	150	150	150	150	150	150	150

Description / R'Million	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Transfers and subsidies - capital (in-kind)	0	0	0	0	0	0	0	0	0	0
(Surplus)/Deficit after capital transfers and contributions	**253**	**324**	**388**	**306**	**300**	**296**	**294**	**294**	**297**	**302**

5.2. Financial Position

Description / R'Million	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
ASSETS										
Cash and cash equivalents	676	707	764	899	1'043	1'199	1'368	1'551	1'749	1'964
Trade and other receivables from exchange transactions	224	244	253	274	296	320	344	369	396	423
Receivables from non-exchange transactions	15	15	16	20	24	28	33	38	43	48
Inventory	34	34	34	36	38	39	41	43	45	47
Other current assets	6	6	6	6	7	7	7	7	8	8
Total current assets	**955**	**1'006**	**1'073**	**1'235**	**1'407**	**1'593**	**1'793**	**2'008**	**2'240**	**2'490**
Investment property	426	426	426	426	426	426	426	426	426	426
Property, plant and equipment	6'617	6'615	6'480	6'666	6'829	6'970	7'088	7'184	7'258	7'309
Biological assets	6	6	6	6	6	6	6	6	6	6
Heritage assets	1	1	1	1	1	1	1	1	1	1
Intangible assets	4	4	4	4	4	3	3	3	3	2
Trade and other receivables from exchange transactions	5	5	5	5	5	5	5	6	6	6
Total non-current assets	**7'059**	**7'056**	**6'922**	**7'108**	**7'271**	**7'412**	**7'531**	**7'626**	**7'700**	**7'751**
TOTAL ASSETS	**8'014**	**8'063**	**7'995**	**8'343**	**8'679**	**9'005**	**9'323**	**9'634**	**9'940**	**10'241**
LIABILITIES										
Financial liabilities	62	62	62	103	110	119	128	138	149	125
Consumer deposits	24	24	24	25	26	27	28	30	31	32
Trade and other payables from exchange transactions	337	337	337	352	368	384	402	420	439	458
Trade and other payables from non-exchange transactions	7	-5	-5	-5	-5	-5	-6	-6	-6	-6
Provision	57	57	57	59	62	65	68	71	74	77
VAT	18	20	21	22	23	24	25	26	27	28
Total current liabilities	**506**	**495**	**496**	**556**	**584**	**613**	**645**	**678**	**713**	**715**
Financial liabilities	775	762	627	591	580	562	534	496	447	422
Provision	161	162	162	170	177	185	194	202	211	221
Other non-current liabilities	232	233	235	245	257	268	280	293	306	320
Total non-current liabilities	**1'168**	**1'157**	**1'025**	**1'006**	**1'014**	**1'015**	**1'008**	**991**	**964**	**963**
TOTAL LIABILITIES	**1'674**	**1'652**	**1'521**	**1'562**	**1'598**	**1'628**	**1'652**	**1'669**	**1'678**	**1'677**
NET ASSETS	**6'340**	**6'411**	**6'475**	**6'781**	**7'081**	**7'377**	**7'671**	**7'965**	**8'262**	**8'563**
COMMUNITY WEALTH/EQUITY										
Accumulated surplus/(deficit)	6'613	6'682	6'736	6'531	6'831	7'127	7'421	7'715	8'012	8'313
Reserves and funds	- 273	- 271	- 262	250	250	250	250	250	250	250
TOTAL COMMUNITY WEALTH/EQUITY	**6'340**	**6'411**	**6'475**	**6'781**	**7'081**	**7'377**	**7'671**	**7'965**	**8'262**	**8'563**

5.3. Cash Flow

Description / R'Million	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Cash Receipts by Source										
Property rates	549	582	618	638	667	697	728	761	795	831
Service charges - electricity revenue	1'342	1'512	1'704	1'534	1'603	1'676	1'751	1'830	1'912	1'998
Service charges - water revenue	233	247	261	225	236	246	257	269	281	294
Service charges - sanitation revenue	151	144	153	149	156	163	170	178	186	194
Service charges - refuse revenue	134	143	153	128	134	140	146	153	159	167
Rental of facilities and equipment	21	22	23	16	17	17	18	19	20	21
Interest earned - external investments	-	-	-	71	75	78	82	85	89	93
Fines, penalties and forfeits	49	50	51	58	61	63	66	69	72	75
Licences and permits	9	9	9	10	10	11	11	12	12	13
Agency services	4	4	4	4	5	5	5	5	6	6
Transfers and Subsidies - Operational	264	304	318	332	347	363	379	396	414	433
Other revenue	149	155	128	96	101	105	110	115	120	125
Cash Receipts by Source										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	105	131	122	150	150	150	150	150	150	150
Borrowing long term/refinancing	198	199	78	100	100	100	100	100	100	100
Increase (decrease) in consumer deposits	-	-	-	1	1	1	1	1	1	1
Decrease (increase) in non-current receivables	5	5	5	-0	-0	-0	-0	-0	-0	-0
Total Cash Receipts by Source	**3'211**	**3'508**	**3'627**	**3'514**	**3'661**	**3'814**	**3'975**	**4'142**	**4'318**	**4'501**
Cash Payments by Type	-	-	-	-	-	-	-	-	-	-
Employee related costs	689	713	754	810	847	885	925	966	1'010	1'055
Remuneration of councillors	25	26	27	28	30	31	32	34	35	37
Finance charges	62	77	90	117	127	136	145	152	159	164
Bulk purchases - Electricity	926	1'043	1'176	1'069	1'117	1'167	1'219	1'274	1'332	1'392
Bulk purchases - Water & Sewer	-	-	-	142	148	155	162	169	177	185
Other materials	85	88	94	98	103	107	112	117	122	128
Contracted services	370	439	433	393	411	429	449	469	490	512
Transfers and grants - other	23	24	25	26	27	28	29	31	32	34
Other expenditure	229	244	255	100	104	109	114	119	125	130
Cash Payments by Type	-	-	-	-	-	-	-	-	-	-
Capital assets	752	757	608	500	500	500	500	500	500	500
Repayment of borrowing	62	77	90	96	103	110	119	128	138	149
Total Cash Payments by Type	**3'223**	**3'488**	**3'551**	**3'380**	**3'516**	**3'658**	**3'806**	**3'960**	**4'119**	**4'285**
NET INCREASE/(DECREASE) IN CASH HELD	**-12**	**20**	**76**	**134**	**144**	**156**	**169**	**183**	**198**	**215**
Cash/cash equivalents at the month/year begin:	679	679	679	764	899	1'043	1'199	1'368	1'551	1'749
Cash/cash equivalents at the month/year end:	**667**	**699**	**755**	**899**	**1'043**	**1'199**	**1'368**	**1'551**	**1'749**	**1'964**

5.4. Funding Mix

Description / R'Million	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Transfers and subsidies - capital	138	143	144	150	150	150	150	150	150	150
Borrowing	198	199	78	100	100	100	100	100	100	100
Internally generated funds	318	316	306	250	250	250	250	250	250	250
Total Funding	**654**	**658**	**529**	**500**	**500**	**500**	**500**	**500**	**500**	**500**

Description / Percentage	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Transfers and subsidies - capital	21%	22%	27%	30%	30%	30%	30%	30%	30%	30%
Borrowing	30%	30%	15%	20%	20%	20%	20%	20%	20%	20%
Internally generated funds	49%	48%	58%	50%	50%	50%	50%	50%	50%	50%
Total Funding	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**

6. ANALYSIS AND RECOMMENDATIONS

Ratio	Format	Norm	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Capital Expenditure to Total Expenditure	percentage	10-20%	14.9	13.7	15.8	14.3	19.4	18.2	14.4	12.8	12.3	11.8	11.3	10.9	10.4	10
Impairment of Property	percentage	0%	-0.1	0	-0.1	0	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Repairs and Maintenance as a % of Property	percentage	8%	1.1	1.4	2	1.6	2.1	2.1	2.2							
Collection Rate	percentage	>= 95%		94.2	95	106	95	95	95	95	95	95	95	95	95	95
Net Debtors Days	value	<= 30 days	46.5	47	50	27.2	34.6	34.3	32.7	34.2	35.7	37.1	38.4	39.7	41	42.1
Net Operating Surplus Margin	percentage	>= 0%	0.2	4.8	4.7	16.1	5.2	6.1	7.8	4.4	4	3.8	3.5	3.4	3.3	3.3
Net Surplus /Deficit Electricity	percentage	0-15%	19.8	21.6	17.4	32.3	27.2	27.4	27.4	23.9	23.8	23.8	23.7	23.6	23.6	23.6
Net Surplus /Deficit Water	percentage	>= 0%	13.7	19.2	14.3	30.9	22.4	21.5	22.4	30.9	30.5	30.1	29.9	29.6	29.4	29.3
Net Surplus /Deficit Refuse	percentage	>= 0%	-23.9	41.1	-19.6	-19.6	-6.9	-3.4	-1.6	11.2	11	10.8	10.6	10.5	10.4	10.3
Net Surplus /Deficit Sanitation and Waste Water	percentage	>= 0%	-9.6	-15.4	-9.8	-0.7	-24.9	-26.2	-17.3	-11	-11.8	-12.4	-13	-13.4	-13.7	-14
Creditors Payment Period (Trade Creditors)	value	<= 30 days	68	67	57	72	64	59	60	60	60	60	60	60	60	60
Remuneration as % of Total Operating Expenditure	percentage	25-40%	29.6	29.8	29.2	26.6	27	25.7	25.5	24.6	24.5	24.4	24.4	24.4	24.3	24.3
Contracted Services % of Total Operating Expenditure	percentage	2-5%	10.7	11.4	12.4	11.2	11.9	12.9	12	11.5	11.5	11.5	11.4	11.4	11.4	11.4
Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	percentage	None	72.1	63.2	71.3	67.3	78.9	78.2	72.7	70	70	70	70	70	70	70
Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	percentage	None	34.2	36.5	38.6	44.4	48.6	48	57.9	50	50	50	50	50	50	50

Ratio	Format	Norm	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Own Source Revenue to Total Operating Revenue (Including Agency Revenue)	percentage	None	85.6	85.9	86.1	85.2	87.9	86.7	87.5	87	87.2	87.3	87.5	87.6	87.7	87.8
Capital Cost (Interest Paid and Redemption) as a % of Total Operating Expenditure	percentage	6-8%	4	5.3	5.3	5.3	5.2	5.7	6.3	6.3	6.4	6.6	6.7	6.8	6.9	7
Debt (Total Borrowings) / Revenue	percentage	<= 45%	25	23.9	24.8	22.4	29.3	26.2	20.2	19.5	18.5	17.5	16.3	14.9	13.4	11.8
Solvency Ratio (Net Income + Depreciation) / All Liabilities	percentage	>= 20%	26.0	27.4	23.7	44.2	22.3	25.8	33.1	30.1	30.4	31	31.8	32.8	34.2	35.8
Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	value	1-3 months	2.6	3.3	3	4.9	3	2.9	2.9	3.2	3.5	3.8	4.2	4.5	4.9	5.2
Current Ratio	value	1.5-2: 1	1.8	1.9	2	2.1	1.9	2	2.2	2.2	2.4	2.6	2.8	3	3.1	3.5
MSI (Municipal Sustainability Index)	percentage	75-100	68	76	73	79.7	70	79	81	83	82	82	82	82	82	83
Revenue Growth	percentage	>= 5%	0	9.4	11.9	22.5	-1.8	10.4	7.9	5.1	4.3	4.3	4.3	4.3	4.3	4.4
Revenue Growth (Excluding capital grants)	percentage	>= 5%	0	9.5	12	23.9	-1.9	9.9	8.4	4.5	4.5	4.5	4.5	4.5	4.5	4.5

6.1. Asset Management/ Utilisation

Ratio	Format	Norm	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Capital Expenditure to Total Expenditure	percentage	10-20%	14.9	13.7	15.8	14.3	19.4	18.2	14.4	12.8	12.3	11.8	11.3	10.9	10.4	10
Impairment of Property	percentage	0%	-0.1	0	-0.1	0	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Repairs and Maintenance as a % of Property	percentage	8%	1.1	1.4	2	1.6	2.1	2.1	2.2							

Capital Expenditure/ Infrastructure Investment

Despite an initial short-term rise, the Capital Expenditure to Total Expenditure ratio for Stellenbosch Municipality reflects a gradual downward trend over the medium to long term. The ratio is projected to peak at 19.4% in 2026, followed by a steady decline to 10% by 2035 - remaining within the acceptable national norm of 10% to 20%.

This trajectory is not currently a cause for concern, as a conservative approach has been applied in projecting capital investment in the outer years. Importantly, SLM has ambitious infrastructure expansion plans underpinned by a realistic and achievable funding strategy over the next few years. These capital investments are critical to ensuring alignment with the Municipality's long-term strategic objectives, particularly in addressing growth, service delivery demands, and asset sustainability.

However, the declining trend should be carefully monitored to avoid underinvestment in critical infrastructure. Insufficient capital expenditure may compromise the quality, reliability, and availability of essential municipal services over time. Sustained investment in infrastructure is vital to preserving asset value, supporting future development, and promoting inclusive economic growth.

Impairment of Property

The impairment of property, plant, and equipment within Stellenbosch Municipality reflects consistently low values - ranging between -0.1% and 0% which indicates that municipal assets are generally well maintained and not subject to significant impairment losses. This is a positive indicator of effective asset management practices, proactive maintenance, and sound financial oversight. It also suggests that the Municipality is successfully preserving the economic value and operational capacity of its infrastructure assets, with minimal risk of unanticipated write-downs.

Maintaining such low levels of impairment supports long-term service delivery goals, reduces future replacement costs, and enhances the credibility of the Municipality's financial reporting.

Repairs and Maintenance as a % of Property

The Key Performance Indicator (KPI) for repairs and maintenance expenditure as a percentage of total asset value remains significantly below the National Treasury benchmark of 8%. In 2022, SLM recorded a low rate of approximately 1.1%, with a modest projected increase to 2.2% by 2028. Despite this upward trend, the allocation remains far below the recommended level, raising concerns about the long-term sustainability of municipal infrastructure.

SLM have established a repairs and maintenance target of 3% and the MTREF period reflects an increasing ratio to achieve this target. This is a positive sign that SLM are moving in the right direction.

It is important to note that insufficient investment in repairs and maintenance poses a substantial risk to the longevity and reliability of municipal assets. Underfunding in this area can accelerate asset deterioration, increase the frequency and cost of emergency repairs, and ultimately lead to premature asset replacement - placing unnecessary strain on future budgets and potentially compromising service delivery to residents.

It has been demonstrated that the National Treasury Norm is not realistic and other factors such as the age, usage and condition of assets should inform the repairs and maintenance plan. It is recommended that:

- SLM Establish a dedicated and adequately funded repairs and maintenance budget, aligned with the Municipality's approved Asset Management Plan and the condition assessments of critical infrastructure.
- Prioritise preventive maintenance strategies to extend the useful life of assets, enhance service reliability, and reduce long-term costs.
- Conduct comprehensive asset condition assessments to inform data-driven maintenance schedules and ensure that resource allocation is responsive to actual infrastructure needs.

Through these proactive actions Stellenbosch Municipality can strengthen its infrastructure resilience, improve service quality, and safeguard long-term financial sustainability.

6.1.1. Recommendations

It is recommended that SLM develop and implement a comprehensive, long-term Asset Management Plan that anticipates infrastructure lifecycles, service delivery targets, and fiscal constraints. The plan should prioritise infrastructure that underpins service delivery, economic development, and environmental sustainability, while ensuring that capital expenditure remains at levels that support long-term municipal resilience and growth.

The repairs and maintenance figure is understated by the remuneration component of internal technical teams undertaking repairs and maintenance of Municipal infrastructure. The Municipality should embark on an exercise to determine and incorporate the repairs and maintenance component of remuneration into the repairs and maintenance figure for reporting purposes which will further contribute to bringing this ratio closer to the SLM target and National Treasury Norm.

A stable, forward-looking approach to asset sustainability is essential to ensure the continued reliability, safety, and cost-effectiveness of municipal services across Stellenbosch.

6.1.2. Conclusion

The declining trend in the Capital Expenditure to Total Expenditure ratio - though within national norms, along with the historically low allocation for repairs and maintenance, signals the need for more proactive and balanced infrastructure investment. Similarly, the significant fluctuations in the asset sustainability ratio highlight gaps in long-term planning and execution, which may expose the Municipality to service delivery risks and future financial strain.

To ensure long-term resilience, service quality, and infrastructure sustainability, Stellenbosch Municipality must adopt a holistic and forward-looking asset management approach. By strengthening its asset management framework and aligning infrastructure investments with long-term

growth and service delivery priorities, Stellenbosch Municipality will be well-positioned to support sustainable development, protect public value, and maintain the confidence of its stakeholders and communities.

6.2. Liability Management

Ratio	Format	Norm	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Capital Cost (Interest Paid and Redemption) as a % of Total Operating Expenditure	percentage	6-8%	4	5.3	5.3	5.3	5.2	5.7	6.3	6.3	6.4	6.6	6.7	6.8	6.9	7
Debt (Total Borrowings) / Revenue	percentage	<= 45%	25	23.9	24.8	22.4	29.3	26.2	20.2	19.5	18.5	17.5	16.3	14.9	13.4	11.8
Solvency Ratio (Net Income + Depreciation) / All Liabilities	percentage	>= 20%	26	27.4	23.7	44.2	22.3	25.8	33.1	30.1	30.4	31	31.8	32.8	34.2	35.8

Over the next decade, Stellenbosch Municipality is projected to maintain a prudent and strategically sound liability management position. Key indicators point to improving financial sustainability, though certain trends warrant close monitoring to safeguard long-term service delivery capacity and fiscal resilience.

Capital Costs (Interest and Redemption) as a % of Total Operating Expenditure

The capital cost ratio is projected to rise gradually from 4% in 2022 to approximately 7% by 2035. This remains within the National Treasury's acceptable norm of 6-8%, indicating that the municipality is currently managing its debt servicing obligations within safe limits.

While the increase is manageable, the upward trend suggests a growing proportion of operational resources being allocated to debt servicing. Without appropriate controls, this may eventually place pressure on operational budgets, limiting the Municipality's flexibility to fund essential services and developmental priorities.

Debt-to-Revenue Ratio (Total Borrowings / Revenue)

This ratio reflects a strong downward trajectory from 25% in 2022 to a projected 11.8% by 2035. The improvement illustrates enhanced revenue-generating capacity relative to outstanding debt, signalling robust financial discipline and growing fiscal space.

As the Municipality reduces its reliance on borrowing, it simultaneously strengthens its ability to invest in infrastructure and service delivery from own revenue sources. This reduction in debt burden enhances overall creditworthiness and positions SLM favourably for future investment opportunities.

Solvency Ratio ((Net Income + Depreciation) / Total Liabilities)

The solvency ratio shows marked improvement from 26% in 2022 to 36% by 2035 indicating that Stellenbosch Municipality is steadily increasing its capacity to meet long-term obligations using internal resources. A rising solvency ratio reflects stronger financial stability and responsible asset and liability management. This trajectory improves confidence among investors, oversight bodies, and the broader public, and supports a sustainable growth path for municipal operations.

6.2.1. Recommendations for Strengthened Liability Management

SLM may consider refinancing existing loans at lower interest rates to reduce debt service cost and enhancing and broadening the revenue base through alternative revenue streams. It is also imperative that SLM control capital and operating costs through the introduction of cost efficiency measures and closely monitor expenditure against budget for timely corrective action.

6.2.2. Conclusion

The trends paint a largely positive picture of Stellenbosch Municipality's liability management efforts. Reduced debt-to-revenue levels signal greater resilience during economic shocks and a stronger ability to self-fund capital initiatives. While capital costs are rising, the Municipality remains

within normative thresholds. The steady rise in the solvency ratio strengthens long-term financial sustainability and increases the Municipality's capacity to meet strategic objectives.

Stellenbosch Municipality's liability management trends reflect a disciplined and forward-looking approach to financial governance. With decreasing reliance on debt, rising solvency, and manageable capital costs, the Municipality is on a positive trajectory. However, sustained fiscal health will depend on proactive planning, strategic investment in asset maintenance, and community-aligned budgeting. By continuing to refine its financial strategies, Stellenbosch can safeguard long-term sustainability while meeting the evolving needs of its communities.

6.3. Debtors Management

Ratio	Format	Norm	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Collection Rate	percentage	>= 95%		94.2	95	106	95	95	95	95	95	95	95	95	95	95
Net Debtors Days	value	<= 30 days	46.5	47	50	27.2	34.6	34.3	32.7	34.2	35.7	37.1	38.4	39.7	41	42.1

Collection Rate

Stellenbosch Municipality reported strong collections rates meeting the National treasury targets.

The model was based on a conservative view that collections will be at least 95%. It is imperative that SLM undertake collection strategies to ensure that the high levels of collection are maintained to avoid strained cash flow, affecting the Municipality's ability to meet its short-term operational and long-term service delivery commitments.

Net Debtor Days

The Municipality's net debtor days have increased from **46.5 days in 2022 to 50 days in 2024**, well above the National Treasury's benchmark of **≤30 days**. As indicated above the model was based on a conservative view that collections will be at least 95%. The projected trend suggests that the collection cycle has strengthened, highlighting a growing efficiency in converting billed revenue into actual cash which will need to be closely monitored. Extended collection periods lock up working capital, delay cash inflows, and increase the risk of non-payment. Over time, this undermines liquidity, constrains budget execution, and could result in reduced service delivery capacity or increased borrowing needs.

This would put pressure on Service Delivery and Budgets and the Municipality's ability to meet its operational and developmental obligations, with possible negative consequences for service quality and capital investment.

6.3.1. Recommendations for Improvement

As mentioned above, a conservative view was taken in the anticipated collection of debt. It is imperative that SLM sustain debt management practices to achieve high collection rates. This includes:

- Strengthened debt collection mechanisms through automated billing, SMS/email reminders, and digital payment platforms to streamline collections and stricter enforcement of payment terms, including structured follow-ups and consequences for non-compliance.
- Regularly review and audit of the debtors' books to ensure accurate provisioning and timely identification of problematic accounts and improve internal systems for tracking, reporting, and analysing debtor performance.
- Define clear criteria for creditworthiness and repayment plans, including formal agreements for high-risk accounts.
    - Engage debtors proactively and offer tailored repayment plans and payment initiatives such as discounts, rewards or loyalty programmes. Where needed consider early intervention initiatives to prevent accounts from becoming delinquent.

- Review the Municipalities strategy around customer deposits and align the policy with a strategy that ensures that the customer deposits held reflect at least one month of customer billings to serve as a mechanism to recover revenue in the case of non-payment.

6.3.2. Conclusion

While Stellenbosch Municipality has historically performed well in revenue collection, consistency and timely and strategic intervention is required to maintain this position. A declining collection rate, rising net debtor days, and the potential for increasing write-offs pose risks to financial health and operational sustainability.

By implementing a proactive and multi-pronged revenue management strategy - anchored in strong policy, data-driven oversight, community engagement, and modernized systems - the Municipality can maintain an impressive collection rate. Strengthened revenue performance will not only secure cash flow, but also enable Stellenbosch to deliver high-quality services, invest in infrastructure, and achieve its long-term developmental goals.

6.4. Liquidity Management

Ratio	Format	Norm	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	value	1-3 months	2.6	3.3	3	4.9	3	2.9	2.9	3.2	3.5	3.8	4.2	4.5	4.9	5.2
Current Ratio	value	1.5-2: 1	1.8	1.9	2	2.1	1.9	2	2.2	2.2	2.4	2.6	2.8	3	3.1	3.5

Cash / Cost Coverage Ratio (Excluding Unspent Conditional Grants)

Stellenbosch Municipality's Cash / Cost Coverage Ratio has shown a strong upward trend, rising from **2.6 months in 2022** to a **projected 5.2 months by 2035**. This means the municipality is increasingly able to cover its operating costs with available cash reserves, excluding conditional grant funding.

A higher coverage ratio is a clear indicator of improved financial resilience. It reflects enhanced liquidity management and the municipality's growing capacity to withstand revenue shortfalls or unexpected cost pressures. This trajectory positions Stellenbosch as a financially prudent institution capable of maintaining operations even under fiscal stress.

Current Ratio

The Current Ratio, a key indicator of short-term financial health, has increased from **1.8 in 2022 to a projected 3.5 in 2035**. This reflects a steady strengthening in the Municipality's ability to meet its short-term obligations using its current assets.

A Current Ratio above **2.0** is generally considered sound in public sector finance, suggesting strong liquidity and working capital management. Stellenbosch Municipality's upward trend signals prudent fiscal discipline, effective creditor management, and a strategic approach to balancing receivables, payables, and cash reserves. This contributes to operational stability and enhances credibility with creditors, investors, and oversight institutions.

6.4.1. Strategic Recommendations for Sustaining and Enhancing Liquidity Performance

To maintain and strengthen positive cash flows SLM must optimise the revenue collection processes (refer section above on debtors' management). In addition, it is important to adopt zero-based budgeting to ensure alignment between expenditures and strategic priorities along with scenario planning in forecasting to account for potential macroeconomic shocks or funding gaps

Municipalities in South Africa are currently under pressure to be sustainable and viable, and it is therefore recommended that SLM consider diversifying revenue streams through the identification of sustainable alternative revenues.

It goes without saying that close monitoring of cash flow performance is critical and therefore monitoring and early warning systems should be implemented, if not already in place.

6.4.2. Conclusion

Stellenbosch Municipality's improving liquidity indicators signal a positive financial trajectory marked by increased resilience and sound fiscal governance. The upward trends in the **Cash / Cost Coverage Ratio** and **Current Ratio** demonstrate a municipality that is not only meeting its current obligations but is also preparing for long-term sustainability and growth.

By proactively embedding best practices in financial planning, revenue enhancement, risk management, and stakeholder engagement, Stellenbosch can further solidify its reputation as a well-managed, future-ready municipality capable of delivering consistent, high-quality services to its residents.

6.5. Revenue Management

Ratio	Format	Norm	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Revenue Growth	percentage	>= 5%	13.3	9.4	11.9	22.5	-1.8	10.4	7.9	5.1	4.3	4.3	4.3	4.3	4.3	4.4
Revenue Growth (Excluding capital grants)	percentage	>= 5%	12.4	9.5	12	23.9	-1.9	9.9	8.4	4.5	4.5	4.5	4.5	4.5	4.5	4.5

Revenue Growth (% Including Capital Grants)

The spike in 2025 followed by a contraction in 2026 suggests volatility, possibly driven by once-off events, capital injections, or external shocks. While stabilisation in later years reflects improved forecasting and control, the lower growth rate may struggle to keep up with rising service delivery costs.

Revenue Growth (Excluding Capital Grants)

Excluding capital grants gives a clearer picture of organic revenue generation. The same volatility persists, emphasising the need for a stronger, more diversified, and resilient revenue base.

Implications for Financial Sustainability

- Irregular revenue growth, especially the decline in 2026, can strain budget execution, service continuity, and long-term planning. Municipalities require predictable and stable income to deliver basic services reliably.
- The projected revenue growth levelling off at 4.5% from 2030 onwards may not align with the increasing cost of service delivery, inflation, or infrastructure demands, which could cause a funding gap.
- If consumer account growth does not pace with revenue expectations, the municipality may be over-reliant on tariff increases, which could reduce affordability.

6.5.1. Strategic Recommendations to Strengthen Revenue Management

It has already been mentioned that SLM should explore alternative revenue sources for the Municipality and implement customer management practices to strengthen and retain the existing customer base.

Revenue in is closely linked to infrastructure availability and performance and with that, SLM should ensure infrastructure is maintained to perform optimally and align infrastructure expansion and upgrades with areas of population and economic growth to support increased account activation and revenue potential. This ensures capacity keeps up with demand, maintaining service quality and public trust.

Lastly, SLM should drive local economic development by investing in programs that stimulate SMME development, job creation, and sector diversification within the municipal boundaries. A stronger local economy will broaden the municipal tax base and supports sustained revenue growth.

6.5.2. Conclusion

While Stellenbosch Municipality has demonstrated periods of strong revenue performance, emerging volatility and flattening growth rates underscore the need for more strategic revenue management. By focusing on consumer growth, diversification, and proactive financial planning, the municipality can mitigate risks, unlock new revenue opportunities, and build a more resilient foundation for future service delivery.

6.6. Expenditure Management

Ratio	Format	Norm	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Creditors Payment Period (Trade Creditors)	value	<= 30 days	68	67	57	72	64	59	60	60	60	60	60	60	60	60
Remuneration as % of Total Operating Expenditure	percentage	25-40%	29.6	29.8	29.2	26.6	27	25.7	25.5	24.6	24.5	24.4	24.4	24.4	24.3	24.3
Contracted Services % of Total Operating Expenditure	percentage	2-5%	10.7	11.4	12.4	11.2	11.9	12.9	12	11.5	11.5	11.5	11.4	11.4	11.4	11.4
Remuneration and Contracted Services % Total Operating Expenditure	percentage		40.3	41.2	41.6	37.8	38.9	38.6	37.5	36.1	36	35.9	35.8	35.8	35.7	35.7

Creditors Payment Period (Trade Creditors)

The municipality has shown improvement in managing creditor payments, reducing the average period from **72 days in 2025 to 60 days by 2028.** This decline reflects efforts to strengthen liquidity and financial discipline. However, the payment period remains significantly above the accepted benchmark of **30 days**, potentially undermining supplier confidence and limiting the municipality's ability to negotiate favourable credit terms.

Remuneration as % of Total Operating Expenditure

This ratio has consistently remained within the National Treasury's guideline range of **25 - 40%,** with a **gradual decrease from 29.6% in 2022 to 24.3% by 2034**. A declining trend in remuneration expenditure may signal effective cost containment. However, prolonged underinvestment in personnel can lead to reduced staff capacity, low morale, and deteriorating service quality - particularly if critical posts remain vacant or skilled professionals are lost to better-paying employers. To address this, Stellenbosch Municipality has benchmarked salaries and undertaken adjustments to ensure that staff are remunerated in a fair and deserving manner and this practice must be maintained going forward.

Contracted Services as % of Total Operating Expenditure

This ratio was **10.7% in 2022** and is projected to remain above **11% through to 2035**, well above the typical **benchmark of 2 - 5%.**

The following are contributing factors to the higher contracted services amount for the Municipality:

- SLM acts as an implementing agent for housing projects for which it receives grants. These services are included in contracted services which distorts the contracted services amount.
- Security for the protection of critical infrastructure is also included in this amount. SLM are undertaking investment in security services linked to internal tactical response teams which will contribute to reducing this figure, the impact of which will be determined once implemented.

Persistent overreliance on outsourced services raises red flags regarding operational sustainability and cost efficiency. The contracted services expenditure would need to be analysed to assess the nature of the services and whether they should be brought in house. Excessive outsourcing, without rigorous cost-benefit analysis, can diminish the municipality's control over service standards and long-term expenditure. Strengthening internal capabilities could lead to more sustainable and cost-effective operations.

With the above in mind and in the case of SLM, when taking a view of the combined remuneration and contracted services ratio's, the total remains below the overall remuneration ratio (40%) from 2025 onwards, an indicator that the Municipality plans to effectively using external service providers and optimising the balance between internal and external support.

6.6.1. Strategic Recommendations for Expenditure Optimization

As mentioned previously, it is important to adopt zero-based budgeting to ensure alignment between expenditures and strategic priorities along with scenario planning in forecasting to account for potential macroeconomic shocks or funding gaps. It goes without saying that close monitoring of cash flow performance is critical and therefore monitoring and early warning systems should be implemented, if not already in place.

With regards to contracted services, SLM should undertake a comprehensive review of outsourced functions, identifying areas where internal capacity can be rebuilt or developed.

6.6.2. Conclusion

Stellenbosch Municipality's expenditure management trends reflect progress in some areas, such as improved payment periods and controlled remuneration costs. However, ongoing challenges, particularly related to high contracted service expenditure and underinvestment in human resources, could undermine service delivery and financial sustainability if left unaddressed.

By implementing the above recommendations, the municipality can strike a more effective balance between internal capacity, cost control, and strategic outsourcing - ensuring that it remains financially sound while delivering quality services to its residents.

6.7. Efficiency

Ratio	Format	Norm	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Net Operating Surplus Margin	percentage	>= 0%	0.2	4.8	4.7	16.1	5.2	6.1	7.8	4.4	4	3.8	3.5	3.4	3.3	3.3
Net Surplus /Deficit Electricity	percentage	0-15%	19.8	21.6	17.4	32.3	27.2	27.4	27.4	23.9	23.8	23.8	23.7	23.6	23.6	23.6
Net Surplus /Deficit Water	percentage	>= 0%	13.7	19.2	14.3	30.9	22.4	21.5	22.4	30.9	30.5	30.1	29.9	29.6	29.4	29.3
Net Surplus /Deficit Refuse	percentage	>= 0%	-23.9	41.1	-19.6	-19.6	-6.9	-3.4	-1.6	11.2	11	10.8	10.6	10.5	10.4	10.3
Net Surplus /Deficit Sanitation and Waste Water	percentage	>= 0%	-9.6	-15.4	-9.8	-0.7	-24.9	-26.2	-17.3	-11	-11.8	-12.4	-13	-13.4	-13.7	-14

A detailed examination of key efficiency metrics across municipal service sectors reveals both areas of progress and persistent challenges. The trends offer valuable insight into the municipality's capacity to operate sustainably and manage public funds effectively.

Net Operating Surplus Margin

The municipality’s operating surplus margin of **0.2% in 2022**, signifying operational inefficiency. However, it improved markedly to **4.8% in 2023**, peaked at **16.1% in 2025**, and is projected to stabilize around **3 – 4% through to 2035**. This trajectory reflects a successful financial recovery and adherence to acceptable benchmarks (0 - 30%). A stabilised surplus margin enhances credibility with investors, lenders, and the public.

Net Surplus/Deficit – Electricity

Electricity services consistently recorded surpluses, with figures significantly **above the 15% normative range**, peaking at **32.3% in 2025**, then moderating to **23 - 24%**. Stellenbosch Municipality continues to have large surpluses from the energy sources trading services to cross subsidise other services operating at a deficit and also to contribute to the capital expenditure requirements of the Municipality.

Net Surplus/Deficit – Water

The water function shows a healthy and **consistently positive performance**, peaking at **30.9% in 2025**, then gradually tapering off. This reflects strong cost recovery and efficient water management, which enhances the municipality's financial resilience and justifies further reinvestment in water infrastructure.

Net Surplus/Deficit – Refuse Removal

The performance of refuse removal indicates a steep deficit in **2022 (-23.9%)** followed by stabilisation at a more sustainable level of **10–11% in 2029**. This is mainly attributable to Stellenbosch Municipality establishing a land fill and no longer utilising that of City of Cape Town at a much higher cost, further affirming the Municipality endeavours to focus on strategic asset management planning to achieve long term sustainability. The Municipality's commitment to achieving sustainable service delivery is further affirmed by the cost of supply study for Refuse that was undertaken in 2025. The revised tariff is phased in over the MTREF period and is reflected by the improvement to breakeven point in 2027/28.

Net Surplus/Deficit - Sanitation and Wastewater

A worrying and persistent decline from **–9.6% in 2022 to –26.2% in 2027**, with no sign of recovery by 2035. This is a critical area of concern, pointing to serious structural inefficiencies, underfunding, or capacity constraints in wastewater operations. It poses environmental, regulatory, and public

health risks alongside financial strain. The Municipality should do a cost of supply study for Sanitation and Wastewater in 2025 to also look at the tariff structure and recoverability of funds.

Implications for Financial Sustainability

Strengths

Strong surpluses in water and electricity improve the municipality's revenue base and open opportunities for reinvestment into capital projects or social programs. The improving operating surplus margin overall indicates progress toward financial efficiency and long-term sustainability.

Concerns

- **Sanitation and Wastewater**: Continued deficits threaten the municipality's overall fiscal balance. If unaddressed, they could require cross-subsidisation or emergency funding, weakening service delivery in other sectors.

6.7.1. Strategic Recommendations

SLM should Introduce more sophisticated financial modelling to better anticipate surplus and deficit trends across sectors. This will Improve resource allocation and support strategic planning.

With this in mind, the Municipality has taken steps in the right direction. SLM is undertaking a cost of supply study for Sanitation and Wastewater in 2025 to also look at the tariff structure and recoverability of funds. This will reduce structural inefficiencies, improve service quality, and restore financial health in this vital area.

The performance of refuse management has shown impressive improvement following the investment made in a local landfill site and cost of supply study undertaken. This sector should be closely monitored to ensure turnaround in performance is achieved as anticipated

6.7.2. Conclusion

Stellenbosch Municipality has made meaningful progress in improving its operational efficiency, especially in water, electricity, and overall surplus margins. However, persistent deficits in sanitation highlight the need for proactive and targeted interventions.

A strategic, data-informed approach that prioritises reinvestment, operational audits, and community engagement will be essential to ensure long-term financial sustainability and resilient service delivery across all sectors.

6.8. Grant Dependency

Ratio	Format	Norm	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	percentage	None	72.1	63.2	71.3	67.3	78.9	78.2	72.7	70	70	70	70	70	70	70
Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	percentage	None	34.2	36.5	38.6	44.4	48.6	48	57.9	50	50	50	50	50	50	50
Own Source Revenue to Total Operating Revenue (Including Agency Revenue)	percentage	None	85.6	85.9	86.1	85.2	87.9	86.7	87.5	87	87.2	87.3	87.5	87.6	87.7	87.8

Own-Funded Capital Expenditure (Internally Generated Funds + Borrowings) as % of Total Capital Expenditure

The ratio reached its **highest point in 2026 at 78.9%,** demonstrating the municipality's capacity to finance capital projects predominantly from its own resources. This follows a **dip from 72.1% in 2022 to 63.2% in 2023, after which the trend reverses with a gradual upward trajectory**.

The increasing trend post 2023 suggests a deliberate effort to strengthen internal financing mechanisms, which bodes well for fiscal autonomy. However, volatility in earlier years reveals the need for consistency in internal revenue and borrowing strategies.

Internally Generated Funds Only (Excluding Borrowings) as % of Total Capital Expenditure

Starting at **34.2% in 2022**, the percentage climbs steadily to **57.9% in 2028**, after which it **levels off at around 50% through 2035**.

The growing contribution of internally generated funds to capital expenditure is encouraging. To avoid a plateau after 2028 it is important for SLM to safeguard revenue growth and limit borrowing to fiscally sustainable levels.

Own Source Revenue to Total Operating Revenue (Incl. Agency Revenue)

This ratio remains strong and relatively stable at **approximately 85%,** with minor **incremental gains projected toward the latter years**.

A high own-source revenue ratio signals robust financial independence. It reflects the municipality's ability to fund its operational activities without undue reliance on intergovernmental grants, reinforcing budgetary flexibility and responsiveness to local priorities.

Impact on Financial Sustainability

Strengths

High levels of own-source revenue and self-funded capital expenditure position Stellenbosch Municipality among the more fiscally autonomous local governments. The trajectory of reduced dependency on conditional capital transfers allows for greater discretion in project selection and long-term infrastructure planning.

Concerns

Cyclical grant funding risks or higher debt reliance could pose a risk to SLM. The balance between internally generated funds and borrowings requires close management to prevent rising debt levels that could constrain future budgets.

6.8.1. Recommendations for Strengthening Fiscal Independence

Diversify and Strengthen Revenue Sources

- Broaden the Revenue Base: Introduce new income streams such as municipal service levies, tourism surcharges, or special economic zone contributions.
- Leverage Public-Private Partnerships (PPPs): Encourage co-investment in infrastructure projects to reduce sole reliance on municipal funds while stimulating local economic development.
- Improve Revenue Collection: Invest in advanced revenue collection systems (e.g., digitised billing, data analytics, and customer portals) to minimize leakages and maximize compliance.

Optimise Capital Expenditure Efficiency

- Conduct Cost-Benefit Analyses: Evaluate capital projects based on long-term value creation and financial return, prioritizing those that support economic growth and service delivery.
- Set Target Ratios for Self-Funding: Establish progressive benchmarks for internally generated capital funding, with annual targets and performance incentives.
- Integrate Capital Planning with Budgeting: Align long-term infrastructure needs with realistic revenue projections to avoid overextension or project delays.

6.8.2. Conclusion

Stellenbosch Municipality demonstrates commendable progress in reducing grant dependency and building a more self-reliant financial foundation. The municipality's strong own-source revenue position and increasing capacity to fund capital projects from internal sources mark critical steps toward sustainable governance.

However, to preserve this trajectory beyond 2028, deliberate interventions are needed to diversify revenue, control borrowing, and institutionalise long-term financial planning. By embracing innovation, fostering partnerships, and engaging stakeholders, the municipality can solidify its fiscal independence while continuing to deliver high-quality services and infrastructure to its community.

6.9. Municipal Sustainability Index (MSI)

Ratio	Format	Norm	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
MSI (Municipal Sustainability Index)	percentage	75-100	68	76	73	80	70	79	81	83	82	82	82	82	82	83

The MSI started at 68 in 2022. By 2023, it increased to 76, surpassing the minimum norm of 75. However, it fell slightly to 73 in 2024. This fluctuation indicates an early period of instability or adjustment as new sustainability measures might be implemented. From 2025 onwards, the MSI shows a steady upward trend, reaching 80 in 2025 and peaking at 83 in both 2029 and 2035. This indicates that the municipality successfully improved its sustainability metrics. The index stabilizes in later Years around the high 80s, demonstrating consistent performance and suggesting the municipality has implemented successful long-term sustainability practices.

Impact on Financial Sustainability

The improvement in MSI can substantially impact the municipality's financial sustainability through:

- **Increased Investment Attraction:** A higher MSI can attract investors and grants focusing on sustainable projects. The municipality may benefit from funding aimed at further improving its sustainability index.
- **Operational Efficiency:** Sustainable practices often lead to operational efficiencies, such as reduced water, energy consumption, and waste management costs, leading to savings and better allocation of resources.
- **Community Engagement:** Enhanced sustainability initiatives can improve community engagement, leading to better local business conditions and an increase in property values.

- **Compliance and Risk Management:** A strong focus on sustainability can prepare the municipality for future regulations and environmental challenges, reducing legal and financial risks.

6.9.1. Recommendations for Improvement

To further improve the MSI and ensure sustained financial sustainability, the municipality can consider the following strategies:

- Invest in Renewable Energy: Transitioning municipal operations to renewable energy sources (solar, wind, etc.) can reduce energy costs and emissions, contributing to a higher MSI.
- Enhance Public Transport: Developing efficient public transport solutions can decrease traffic congestion and air pollution, enhancing the sustainability metrics while improving public health and community appeal.
- Focus on Community Education: Launch awareness campaigns to engage citizens in sustainability practices. Providing workshops and resources for reducing waste and saving energy can create a community-oriented approach to sustainability.
- Utilise Technology: Implement smart technologies for resource management (water, energy, waste) to monitor and optimize usage, which can lead to increased efficiency and savings.
- Evaluate and Adjust Policies Regularly: Regularly assess the effectiveness of sustainability policies and adapt them based on outcomes and emerging best practices. Ensure that there's flexibility to make necessary changes to remain aligned with long-term sustainability goals.
- Collaborate with Stakeholders: Build partnerships with local businesses, non-profits, and educational institutions to foster innovations in sustainability practices. This could lead to shared resources and knowledge that enhance outcomes.

By implementing these recommendations, the municipality can continue to improve its Municipal Sustainability Index and enhance financial sustainability in the long run.

7. CONCLUSION

The Long-Term Financial Plan (LTFP) for Stellenbosch Local Municipality (SLM) provides a comprehensive financial overview and projections for the ten-year period up until 30 June 2035. The key findings from the report indicate a growth trajectory in various revenue streams, including exchange revenue, service charges, and operational revenue. Exchange revenue is projected to increase from R1,860 million in 2026 to R3,078 million by 2035, while service charges for electricity, water, waste water management, and waste management show consistent growth. Total revenue, excluding capital transfers, is expected to grow from R2,861 million in 2026 to R4,642 million by 2035.

On the expenditure side, total expenditure is anticipated to rise from R2,713 million in 2026 to R4,490 million by 2035, with employee-related costs being a significant contributor. The surplus/deficit is projected to remain positive throughout the forecasted years. Cash flow analysis indicates an increase in cash receipts from R3,211 million in 2026 to R4,501 million by 2035, while cash payments will also rise, indicating a growing financial footprint. The funding mix shows a reliance on internally generated funds, transfers, and borrowing, with capital transfers constituting a significant portion of the funding.

The gearing trends paint a positive picture of Stellenbosch Municipality's liability management efforts. SLM's liability management trends reflect a disciplined and forward-looking approach to financial governance. With decreasing reliance on debt, rising solvency, and manageable capital costs, the Municipality is on a positive trajectory. If the Municipality can outperform the forecast, there will be room to take on additional borrowing, however any additional borrowing should be applied to revenue and growth generating assets. By continuing to refine its financial strategies, Stellenbosch can safeguard long-term sustainability while meeting the evolving needs of its communities.

Based on these findings, the following recommendations are made:

1. **Enhance Revenue Streams**: Focus on strategies to further enhance exchange revenue and service charges to ensure sustained financial growth.

2. **Manage Expenditure**: Implement measures to control contracted services and other significant expenditure items to maintain a reasonable surplus to fund investment in catalytic infrastructure projects and infrastructure renewal.
3. **Optimise Cash Flow**: Develop strategies to optimise cash flow management, ensuring that cash receipts and payments are balanced to support the municipality's financial stability.
4. **Diversify Funding Sources**: Explore opportunities to diversify funding sources, reducing reliance on borrowing and increasing internally generated funds and capital transfers.

By implementing these recommendations, Stellenbosch Local Municipality can achieve its financial goals and ensure long-term sustainability.

ANNEXURE A – AFFORDABILITY ENVELOPE

Capital Expenditure Affordability and Funding

- Total 10-year CAPEX Affordability (2026-2035): The projected capital expenditure over the 10-year period (FY2026-FY2035) totals approximately R5.34 billion. This includes budgeted figures for 2026-2028 and an assumed affordable level of R500 million per year from 2029 onwards.
- **MTREF Capital Funding Mix (2026-2028):** The funding mix for the first three years (MTREF period) is projected as follows:
  - **Capital Expenditure:** R654m (2026), R658m (2027), R529m (2028). Total = R1.84billion.
  - **Funding Sources (R'Million):**
    - Capital Transfers/Grants: R138 (2026), R143 (2027), R144 (2028). Total = R426m (~23%).
    - Borrowing: R198 (2026), R199 (2027), R78 (2028). Total = R475m (~26%).
- **10-Year Capital Funding Mix (2026-2035):** The overall funding mix for the 10-year planning period is forecasted as follows:
  - **Capital Grants:** R1.476 billion (~27.6%)
  - **Borrowing:** R1.175 billion (~22.0%)
  - **Internally Generated Funds:** R2.690 billion (~50.4%)
  - **Total Capital Expenditure:** R5.341 billion (100%)

Liquidity

- **Cash Balance Forecast:** Cash and cash equivalents are projected to show strong growth, increasing from R667 million in 2026 to R1.964 billion by 2035.
- The **Current Ratio** (Current Assets / Current Liabilities) improves significantly from 1.9 in 2026 to 3.5 in 2035, remaining well above the typical benchmark of 1.5-2:1, indicating strong short-term financial health.

- The **Cash/Cost Coverage Ratio** (excluding unspent conditional grants) also shows a positive trend, rising from 3.0 months in 2026 to 5.2 months by 2035, signifying an increasing ability to cover operating costs with available cash.

Gearing

- **Gearing Ratio Forecast:** The ratio of Debt (Total Borrowings) to Revenue shows a positive downward trend, projected to decrease from 29.3% in 2026 to 11.8% by 2035, indicating reduced reliance on debt relative to income. This remains comfortably below the benchmark of <=45%.
- **Debt Service Ratio Forecast:** The Capital Cost (Interest Paid and Redemption) as a percentage of Total Operating Expenditure is projected to increase gradually from 5.2% in 2026 to 7.0% by 2035. This stays within or very close to the acceptable norm of 6-8%, indicating manageable debt servicing obligations.

Conclusion

The affordability analysis based on the 2025 LTFP suggests that the projected capital expenditure program of R5.52 billion over ten years is affordable within the forecasted financial framework. This is supported by strong projected growth in own revenue sources, a significant contribution from internally generated funds towards Capex, improving liquidity ratios, and manageable debt levels. Key assumptions include maintaining collection rates, controlling expenditure growth, and achieving the projected revenue targets.

APPENDIX 39

STELLENBOSCH MUNICIPALITY

CAPITAL INVESTMENT PLAN

Directorate	Department	Name	Funding Source	Final Budget 2025/2026	Final Budget 2026/2027	Final Budget 2027/2028	Capital Demand 2028/2029	Capital Demand 2029/2030	Capital Demand 2030/2031	Capital Demand 2031/2032	Capital Demand 2032/2033	Capital Demand 2033/2034	Capital Demand 2034/2035	Capital Demand Total
Municipal Manager	Municipal Manager	Furniture, Tools & Equipment: MM	CRR (Own funds)	100,000	60,000.00	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	640,000
Planning and Economic Development	Economic Development & Tourism	Furniture, Tools & Equipment: LED	CRR (Own funds)	75,000	80,000.00	80,000	85,000	85,000	90,000	95,000	95,000	95,000	95,000	875,000
Planning and Economic Development	Economic Development & Tourism	Establishment of the Kayamandi Informal Trading Area	RSEP	800,000	-	-	-	-	-	-	-			800,000
Planning and Economic Development	Housing Development	Erf 64, Kylemore	Human Settlements Grant	-	-	-	15,000,000	15,800,000	15,800,000	15,800,000	-			62,400,000
Planning and Economic Development	Housing Development	Erf 7001 Cloetesville (380) FLISP	Human Settlements Grant	-	8,000,000.00	8,000,000	-	-	-	-	-			16,000,000
Planning and Economic Development	Housing Development	ISSP Kayamandi	ISUP	2,000,000	1,000,000.00	1,000,000								4,000,000
Planning and Economic Development	Housing Development	Furniture, Tools & Equipment: Housing Development	CRR (Own funds)	150,000	150,000.00	80,000	85,000	90,000	150,000	150,000	80,000	80,000	80,000	1,095,000
Planning and Economic Development	Housing Development	Franschhoek Meerlust: Bosdorp (±200 services & ±200 units)	Human Settlements Grant	-	-	-	-	-	6,000,000	6,000,000	15,800,000			27,800,000
Planning and Economic Development	Housing Development	Jamestown: Housing (Phase 2 & 3)	Human Settlements Grant	10,000,000	16,000,000.00	16,000,000	-	-	-	-	-			42,000,000
Planning and Economic Development	Housing Development	Kayamandi Town Centre	ISUP	-	5,000,000.00	3,000,000	-	-	-	-	-			8,000,000
Planning and Economic Development	Housing Development	Adam Tas Corridor Precinct 10	Human Settlements Grant	-	24,000,000.00	24,000,000	-	-	-	-	-			48,000,000
Planning and Economic Development	Housing Development	Klapmuts La Rochelle (100)	ISUP	3,000,000	3,000,000.00	3,000,000	-	-	-	-	-			9,000,000
Planning and Economic Development	Housing Development	La Motte Old Forest Station (±430 services & ±430 units)	Human Settlements Grant	-	6,000,000.00	6,000,000	29,000,000	29,000,000	29,000,000	29,000,000	29,000,000	29,000,000		186,000,000
Planning and Economic Development	IHS: Informal Settlements	Access to Basic Services	CRR (Own funds)	1,000,000	1,000,000.00	1,000,000	1,500,000	1,500,000	1,500,000	2,500,000	2,500,000	3,000,000		15,500,000
Planning and Economic Development	IHS: Informal Settlements	Rehabilitation of Langrug Dam and Engineering Services	ISUP	3,300,000	7,875,000.00	-	1,500,000	1,500,000	1,050,000	1,050,000	2,000,000	2,000,000		20,275,000
Planning and Economic Development	IHS: Informal Settlements	Rehabilitation of Langrug Dam and Engineering Services	CRR (Own funds)	600,000	600,000.00	600,000	1,500,000	1,500,000	1,050,000	1,050,000	2,000,000	2,000,000		10,900,000
Planning and Economic Development	Housing Administration	Flats: Interior Upgrading - Kayamandi	CRR (Own funds)	1,650,000	1,650,000.00	-	-	-	-	-	-			3,300,000
Planning and Economic Development	Housing Administration	Furniture, Tools & Equipment: Housing Administration	CRR (Own funds)	600,000	170,000.00	180,000	190,000	195,000	200,000	210,000	220,000	230,000	250,000	2,445,000
Planning and Economic Development	Development Planning	Furniture, Tools and Equipment: Spatial Planning	CRR (Own funds)	75,000	80,000.00	85,000	90,000	90,000	95,000	95,000	95,000	100,000	100,000	905,000
Planning and Economic Development	Housing Administration	Kayamandi Hostels	ISUP	3,712,000										3,712,000
Planning and Economic Development	Housing Administration	Upgrading of Flats: General	CRR (Own funds)	3,000,000	1,000,000	-	-	-	-	-	-			4,000,000
Planning and Economic Development	Economic Development & Tourism	Installation of Agricultural Irrigation infrastructure on Farm 502BH (Emerging Farmers)	CRR (Own funds)	2,000,000	-	-								2,000,000
Planning and Economic Development	Housing Development	Housing projects	CRR (Own funds)	310,000	320,000	330,000	340,000	350,000	360,000	370,000	380,000	390,000		3,150,000
Planning and Economic Development	Town Planning	Furniture, Tools & Equipment: Town Planning	CRR (Own funds)	85,000	95,000	100,000	110,000	120,000	130,000	140,000	150,000	160,000	150,000	1,240,000
Planning and Economic Development	Building Control	Furniture, Tools & Equipment: Building Control	CRR (Own funds)	125,000	150,000	150,000	180,000	190,000	200,000	200,000	225,000	225,000	150,000	1,795,000
Planning and Economic Development	Economic Development & Tourism	Restoration of Landbou Saal	CRR (Own funds)	1,400,000										1,400,000
Planning and Economic Development	Housing Administration	Vehicles fleet : Housing Administration	CRR (Own funds)	550,000										550,000
Planning and Economic Development	Housing Administration	Upgrading of Lapland waste water	CRR (Own funds)	1,500,000	1,500,000									3,000,000
Planning and Economic Development	IHS: Informal Settlements	Furniture, Tools & Equipment: Informal Settlements	CRR (Own funds)	30,000	50,000	50,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000	487,000
Planning and Economic Development	IHS: Informal Settlements	Vehicles fleet : Informal Settlements	CRR (Own funds)	1,200,000	-									1,200,000
Infrastructure Services	Infrastructure Services	Furniture, Tools & Equipment: IS	CRR (Own funds)	60,000	45,000	85,000	85,000	85,000	60,000	60,000	90,000	80,000	90,000	740,000
Infrastructure Services	Infrastructure Services	Furniture, Tools & Equipment: IS	CRR (Own funds)	20,000	20,000	30,000	30,000	35,000	35,000	35,000	35,000	35,000	35,000	310,000
Infrastructure Services	Waste Management: Solid Waste Management	Expansion of the landfill site (New cells)	External Loan	2,000,000	19,000,000	-	-	-	8,000,000	8,000,000	-			37,000,000
Infrastructure Services	Waste Management: Solid Waste Management	Furniture, Tools & Equipment: Solid Waste	CRR (Own funds)	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
Infrastructure Services	Waste Management: Solid Waste Management	Landfill Gas To Energy	External Loan	-	-	-	18,000,000	500,000	-	-	-			18,500,000
Infrastructure Services	Waste Management: Solid Waste Management	Landfill Gas To Energy	CRR (Own funds)	500,000	1,000,000	2,000,000								3,500,000
Infrastructure Services	Waste Management: Solid Waste Management	Major Drop-Offs: Construction - Franschoek	CRR (Own funds)	4,751,696	3,000,000	3,000,000								10,751,696
Infrastructure Services	Waste Management: Solid Waste Management	Major Drop-offs: Construction - Klapmuts	CRR (Own funds)	3,000,000	4,000,000	-	-	-	-	-	-			7,000,000
Infrastructure Services	Waste Management: Solid Waste Management	Major Drop-offs: Construction - Klapmuts	DC - Refuse	2,199,985	-	-	-	-	-	-	-			2,199,985
Infrastructure Services	Waste Management: Solid Waste Management	Mini Waste drop-off facilities	CRR (Own funds)	200,000	500,000	200,000	-	-	-	-	-			900,000

Directorate	Department	Name	Funding Source	Final Budget 2025/2026	Final Budget 2026/2027	Final Budget 2027/2028	Capital Demand 2028/2029	Capital Demand 2029/2030	Capital Demand 2030/2031	Capital Demand 2031/2032	Capital Demand 2032/2033	Capital Demand 2033/2034	Capital Demand 2034/2035	Capital Demand Total
Infrastructure Services	Waste Management: Solid Waste Management	Waste containers	CRR (Own funds)	500,000	200,000	200,000	-	200,000	-	-	-			1,100,000
Infrastructure Services	Waste Management: Solid Waste Management	Upgrade Material Recovery Facility	CRR (Own funds)	1,000,000	-	-	1,000,000	-	-	4,300,000	-			6,300,000
Infrastructure Services	Waste Management: Solid Waste Management	Upgrade depot and sites	CRR (Own funds)	300,000	-	-	-	-	-	-	-			300,000
Infrastructure Services	Waste Management: Solid Waste Management	Plant and Vehicles: Solid Waste	CRR (Own funds)	4,000,000	4,000,000	3,500,000	5,000,000	7,000,000	-	-	3,800,000			27,300,000
Infrastructure Services	Waste Management: Solid Waste Management	Waste Minimization Projects	CRR (Own funds)	500,000	-	-	500,000	1,000,000	1,000,000	1,000,000	-			4,000,000
Infrastructure Services	Electrical Services	Ad-Hoc Provision of Streetlighting	CRR (Own funds)	2,500,000	2,289,800	2,450,086	2,621,592	2,805,103	3,001,460	3,001,460	3,608,190	3,788,599	3,955,297	30,021,588
Infrastructure Services	Electrical Services	Alternative Energy	External Loan	-	-	-	10,000,000	10,500,000	11,000,000	11,500,000	12,000,000	12,500,000	13,050,000	80,550,000
Infrastructure Services	Electrical Services	20MW Renewable energy project	CRR (Own funds)	520,000	520,000	-								1,040,000
Infrastructure Services	Electrical Services	Turnkey - EPC of Hybrid inverter with Battery Storage Systems at Stellenbosch Community Buildings	CRR (Own funds)	3,700,000	-	-								3,700,000
Infrastructure Services	Electrical Services	Hot water load control	CRR (Own funds)	500,000	500,000	-								1,000,000
Infrastructure Services	Electrical Services	Control Room implementation	CRR (Own funds)	300,000	300,000	-								600,000
Infrastructure Services	Electrical Services	Battery Storage systems and rooftop PV for critical plants	CRR (Own funds)	3,000,000	3,000,000	3,000,000								9,000,000
Infrastructure Services	Electrical Services	Battery Storage systems and rooftop PV for critical buildings	CRR (Own funds)	3,452,580	3,452,580	-								6,905,160
Infrastructure Services	Electrical Services	SCADA Implementation	External Loan	4,027,420	4,000,000	4,000,000								12,027,420
Infrastructure Services	Electrical Services	Automatic Meter Reader	CRR (Own funds)	440,000	484,000	532,400	585,640	644,204	708,624	708,624	900,307	945,323	986,917	6,936,040
Infrastructure Services	Electrical Services	Bien don 66/11kV substation new	External Loan	23,000,000	44,920,700	25,000,000	-	-	-	-	-		-	92,920,700
Infrastructure Services	Electrical Services	Bien don 66/11kV substation new	DC - Electricity	847,227	-	-	-	-	-	-	-		-	847,227
Infrastructure Services	Electrical Services	Cable Network: Franschhoek	CRR (Own funds)	500,000	5,000,000	-	-	-	-	-	-		-	5,500,000
Infrastructure Services	Electrical Services	Cable replacement 66kV	CRR (Own funds)	400,000	-	31,036,500	800,000	-	-	-	-		-	32,236,500
Infrastructure Services	Electrical Services	Demand Side Management Geyser Control	CRR (Own funds)	1,000,000	1,000,000	3,000,000	25,400,000	400,000	400,000	400,000	420,000	400,000	417,600	32,837,600
Infrastructure Services	Electrical Services	Electricity Network: Pniel	External Loan	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,850,000	3,850,000	4,074,000	4,277,700	4,465,919	38,017,619
Infrastructure Services	Electrical Services	Electrification INEP	INEP	6,188,000	7,603,000	9,027,000	23,100,000	26,600,000	26,000,000	26,000,000	27,300,000	28,665,000	29,926,260	210,409,260
Infrastructure Services	Electrical Services	Energy Balancing - Metering and Mini-Substations	CRR (Own funds)	250,000	250,000	250,000	250,000	250,000	250,000	250,000	262,500	275,625	287,753	2,575,878
Infrastructure Services	Electrical Services	Energy Efficiency and Demand Side Management	EEDSM	5,000,000	5,000,000	-	250,000	250,000	250,000	250,000	250,000	250,000	261,000	11,761,000
Infrastructure Services	Electrical Services	Furniture, Tools and Equipment: Electrical Services	CRR (Own funds)	333,182	366,500	403,151	443,466	487,813	536,594	536,594	681,743	715,830	747,326	5,252,198
Infrastructure Services	Electrical Services	Integrated National Electrification Programme	CRR (Own funds)	321,957	321,957	321,957	321,957	321,957	321,957	321,957	338,055	354,958	370,576	3,317,287
Infrastructure Services	Electrical Services	Jan Marais Upgrade: Remove Existing Tx and replace with 20MVA	CRR (Own funds)	4,500,000	4,500,000	-								9,000,000
Infrastructure Services	Electrical Services	Kayamandi(Costa grounds)new substation 11 kV switching station	External Loan	17,000,000	7,500,000	-	-	-	-	-	-		-	24,500,000
Infrastructure Services	Electrical Services	Meter Panels	CRR (Own funds)	250,000	250,000	250,000	250,000	250,000	250,000	250,000	262,500	250,000	261,000	2,523,500
Infrastructure Services	Electrical Services	Network Cable Replace 11 Kv	External Loan	3,300,000	3,630,000	3,993,000	4,392,300	4,831,530	5,314,683	5,314,683	6,752,305	7,089,920	7,401,876	52,020,297
Infrastructure Services	Electrical Services	Replace Control Panels 66 kV & Circuit breakers	External Loan	2,000,000	2,500,000	-	-	-	-	-	-		-	4,500,000
Infrastructure Services	Electrical Services	Replace Ineffective Meters	CRR (Own funds)	302,500	332,750	366,025	402,628	442,890	487,179	487,179	618,961	649,909	678,505	4,768,527
Infrastructure Services	Electrical Services	STB Switchgear (11kV) SF6	External Loan	-	-	-	68,694,398	82,433,278	98,919,934	98,919,934	149,566,940	149,566,942	156,147,888	804,249,313
Infrastructure Services	Electrical Services	Switchgear Substation Stone	External Loan	2,250,000	-	-								2,250,000
Infrastructure Services	Electrical Services	Switchgear Substation Groendal	External Loan	2,250,000	-	-								2,250,000
Infrastructure Services	Electrical Services	Switchgear Substation Merriman Z	External Loan	2,250,000	-	-								2,250,000
Infrastructure Services	Electrical Services	Switchgear Substation Curry	External Loan	2,250,000	-	-								2,250,000
Infrastructure Services	Electrical Services	Switchgear Substation Blake 2	External Loan	-	3,500,000	-								3,500,000
Infrastructure Services	Electrical Services	Switchgear Substation van der Stel	External Loan	-	3,500,000	-								3,500,000
Infrastructure Services	Electrical Services	Switvhgear Substation Kayamandi	External Loan	-	3,500,000	-								3,500,000
Infrastructure Services	Electrical Services	Switchgear Substation Paradyskloof	External Loan	-	3,500,000	-								3,500,000
Infrastructure Services	Electrical Services	Switchgear Substation Cascade	External Loan	-	-	4,500,000								4,500,000
Infrastructure Services	Electrical Services	Switchgear Substation Papegaairand	External Loan	-		4,500,000								4,500,000
Infrastructure Services	Electrical Services	Switchgear Substation University	External Loan	-		20,000,000								20,000,000
Infrastructure Services	Electrical Services	Switchgear Substation Technopark	External Loan	-		4,500,000								4,500,000
Infrastructure Services	Electrical Services	Switchgear Substation Welgevonden	External Loan	-		4,500,000								4,500,000
Infrastructure Services	Electrical Services	Streetlights R304	CRR (Own funds)	6,500,000	1,000,000	-	-	-	-	-	-		-	7,500,000
Infrastructure Services	Electrical Services	Substation 66kV equipment (Golf,)	CRR (Own funds)	1,325,284	1,590,341	1,457,812	1,749,375	1,924,313	2,116,744	2,116,744	2,689,323		-	14,969,936
Infrastructure Services	Electrical Services	Substation 66kV equipment (Markotter)	CRR (Own funds)	1,325,284	397,585	1,457,812	1,749,375	1,924,312	2,116,744	2,116,744	2,689,323			13,777,179
Infrastructure Services	Electrical Services	Substation 66kV equipment (Jan Marais)	CRR (Own funds)	1,325,284	1,590,341	1,457,812	1,749,375	1,924,312	2,116,744	2,116,744	2,689,323			14,969,935
Infrastructure Services	Electrical Services	Substation 66kV equipment (Main s)	CRR (Own funds)	1,325,284	1,590,341	1,457,812	1,749,375	1,924,312	2,116,744	2,116,744	2,689,323			14,969,935
Infrastructure Services	Electrical Services	System Control Centre & Upgrade Telemetry:	External Loan	4,356,000	4,791,600	2,506,454	2,631,777	2,763,366	2,901,534	3,046,611	-		-	22,997,342
Infrastructure Services	Electrical Services	Third transformer and associated works 20MVA Cloetesville	CRR (Own funds)	450,000	-	29,503,381	31,126,066	-	-	-	-		-	61,079,447
Infrastructure Services	Electrical Services	Uninterupted Power Supply for buildings	CRR (Own funds)	2,000,000	-	-	-	-	-	-	-		-	2,000,000
Infrastructure Services	Electrical Services	Upgrade transformers at Main substation 7.5MVA to 20MVA	External Loan	7,571,200	27,571,200	-	-	-	-	-	-		-	35,142,400

Directorate	Department	Name	Funding Source	Final Budget 2025/2026	Final Budget 2026/2027	Final Budget 2027/2028	Capital Demand 2028/2029	Capital Demand 2029/2030	Capital Demand 2030/2031	Capital Demand 2031/2032	Capital Demand 2032/2033	Capital Demand 2033/2034	Capital Demand 2034/2035	Capital Demand Total
Infrastructure Services	Electrical Services	Vehicles: Electrical Services	CRR (Own funds)	6,350,000	350,000	-	-	-	3,800,000	3,800,000	5,985,000		-	20,285,000
Infrastructure Services	Project Management Unit (PMU)	Franschhoek Mooiwater 236	ISUP	2,200,000	-	-	-	-	-	-	-			2,200,000
Infrastructure Services	Project Management Unit (PMU)	Franschhoek Mooiwater 236	INEP	-	-	-	-	-	15,136,000	15,136,000	-			30,272,000
Infrastructure Services	Project Management Unit (PMU)	Furniture, Tools & Equipment: PMU	CRR (Own funds)	75,000	110,000	120,000	130,000	140,000	150,000	150,000	170,000	80,000	80,000	1,205,000
Infrastructure Services	Project Management Unit (PMU)	Upgrading Ad hoc Housing Projects	CRR (Own funds)	350,000	400,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	4,750,000
Infrastructure Services	Project Management Unit (PMU)	Kayamandi: Zone O (±711 services)	ISUP	-	-	4,000,000	9,152,000	10,000,000	-	-	-			23,152,000
Infrastructure Services	Project Management Unit (PMU)	Kayamandi: Zone O (±711 services)	Human Settlements Grant	6,000,000										6,000,000
Infrastructure Services	Project Management Unit (PMU)	Kayamandi: Zone O (±711 services)	INEP	-	2,340,000	1,365,000								3,705,000
Infrastructure Services	Water and Wastewater Services: Water	Bulk Water Supply Pipe and Reservoir: Stellenbosch	External Loan	68,264,868	40,281,936	-	-	-	-	-	-			108,546,804
Infrastructure Services	Water and Wastewater Services: Water	Bulk Water Supply Pipe and Reservoir: Stellenbosch	IUDG	32,238,732	3,000,000	-	-	-	-	-	-			35,238,732
Infrastructure Services	Water and Wastewater Services: Water	Bulk Water Supply Pipe Line & Pumpstations: Franschhoek	CRR (Own funds)	12,000,000										12,000,000
Infrastructure Services	Water and Wastewater Services: Water	Bulk Water Supply Pipe: Cloetesville/ Idas Valley	CRR (Own funds)	4,000,000	24,000,000	-	-	-	-	-	-			28,000,000
Infrastructure Services	Water and Wastewater Services: Water	Bulk Water Upgrades Franschoek	CRR (Own funds)	1,000,000	-	-	-	-	-	-	-			1,000,000
Infrastructure Services	Water and Wastewater Services: Water	Chlorination Installation: Upgrade	CRR (Own funds)	500,000	250,000	-	-	-	7,500,000	6,500,000	-			14,750,000
Infrastructure Services	Water and Wastewater Services: Water	Dwarsriver Bulk Supply Augmentation and Network Upgrades	CRR (Own funds)	-	-	-	500,000	3,500,000	1,500,000	-	-			5,500,000
Infrastructure Services	Water and Wastewater Services: Water	Furniture, Tools & Equipment: Water	CRR (Own funds)	200,000	200,000	200,000	250,000	250,000	300,000	300,000	300,000	300,000	300,000	2,600,000
Infrastructure Services	Water and Wastewater Services: Water	New Reservoir & Pipeline: Vlottenburg	CRR (Own funds)	644,958	23,985,498	-								24,630,456
Infrastructure Services	Water and Wastewater Services: Water	New Reservoir & Pipeline: Vlottenburg	DC - Water	6,309,969	-	-								6,309,969
Infrastructure Services	Water and Wastewater Services: Water	Reservoirs and Dam Safety	CRR (Own funds)	250,000	250,000	2,000,000		1,000,000		1,000,000		1,000,000		5,500,000
Infrastructure Services	Water and Wastewater Services: Water	Reservoirs and Dam Safety	External Loan	-	-	-	3,000,000	3,000,000	2,000,000	2,000,000	-			10,000,000
Infrastructure Services	Water and Wastewater Services: Water	Specialized Vehicles: Water	CRR (Own funds)	1,000,000	-	-	6,000,000	-		7,000,000	-	8,000,000	-	22,000,000
Infrastructure Services	Water and Wastewater Services: Water	Uniepark & Helshoogte Storage and Supply scheme	CRR (Own funds)	4,000,000	-	-				2,500,000	40,000,000	40,000,000	30,000,000	116,500,000
Infrastructure Services	Water and Wastewater Services: Water	Update Water Masterplan	CRR (Own funds)	500,000	500,000	500,000	1,500,000	1,500,000	500,000	500,000	500,000	500,000	1,500,000	8,000,000
Infrastructure Services	Water and Wastewater Services: Water	Upgrade and Replace Water Meters	CRR (Own funds)	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	4,000,000	4,000,000	4,000,000	4,000,000	34,000,000
Infrastructure Services	Water and Wastewater Services: Water	Vehicles: Water	CRR (Own funds)	1,000,000	-	-	750,000	1,500,000	-	-	-	1,000,000	2,000,000	6,250,000
Infrastructure Services	Water and Wastewater Services: Water	Water Conservation & Demand Management	External Loan	-	-	-	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	21,000,000
Infrastructure Services	Water and Wastewater Services: Water	Water Conservation & Demand Management	CRR (Own funds)	2,000,000	2,000,000	2,500,000								6,500,000
Infrastructure Services	Water and Wastewater Services: Water	Water Telemetry Upgrade	CRR (Own funds)	3,250,000	1,500,000	1,500,000	-	-	1,000,000	5,000,000	-		2,500,000	14,750,000
Infrastructure Services	Water and Wastewater Services: Water	Waterpipe Replacement	External Loan	-	-	-	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	20,000,000	25,000,000	120,000,000
Infrastructure Services	Water and Wastewater Services: Water	Waterpipe Replacement	CRR (Own funds)	6,000,000	8,000,000	8,000,000	400,000	25,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	197,400,000
Infrastructure Services	Water and Wastewater Services: Sanitation	Compilation of Water Service Development Plan (tri-annually)	CRR (Own funds)	400,000	400,000	400,000	500,000	500,000	500,000	500,000	750,000	750,000	750,000	5,450,000
Infrastructure Services	Water and Wastewater Services: Sanitation	Dorp Street Bulk Sewer Upgrade	CRR (Own funds)	3,000,000	-	-	-	-	-	500,000	5,000,000	40,000,000		48,500,000
Infrastructure Services	Water and Wastewater Services: Sanitation	Extention Of WWTW: Stellenbosch	CRR (Own funds)	6,000,000	30,000,000	46,200,000	500,000	20,000,000	45,000,000	10,000,000				157,700,000
Infrastructure Services	Water and Wastewater Services: Sanitation	Furniture, Tools & Equipment: Sanitation	CRR (Own funds)	400,000	400,000	400,000	500,000	350,000	350,000	350,000	250,000	250,000	350,000	3,600,000
Infrastructure Services	Water and Wastewater Services: Sanitation	Pond rehabilitation and pond pumping systems construction WWTW	CRR (Own funds)	400,000	2,000,000	2,000,000	-	-	1,000,000	10,000,000	-			15,400,000
Infrastructure Services	Water and Wastewater Services: Sanitation	Refurbish Plant & Equipment - Raithby WWTW	External Loan	8,000,000	2,000,000	-	-	-	-	-	-			10,000,000
Infrastructure Services	Water and Wastewater Services: Sanitation	Sewer Pumpstation & Telemetry Upgrade	CRR (Own funds)	2,500,000	1,500,000	1,500,000	2,500,000	1,500,000	500,000	-	1,000,000		1,000,000	12,000,000
Infrastructure Services	Water and Wastewater Services: Sanitation	Sewerpipe Replacement	CRR (Own funds)	6,000,000	6,000,000	8,000,000	11,000,000	11,000,000	11,000,000	15,000,000	15,000,000	20,000,000	30,000,000	133,000,000
Infrastructure Services	Water and Wastewater Services: Sanitation	Specialized Vehicles: Sanitation	CRR (Own funds)	3,000,000	-	6,000,000	-	-	-	-	-		8,000,000	17,000,000
Infrastructure Services	Water and Wastewater Services: Sanitation	Update Sewer Masterplan	CRR (Own funds)	500,000	500,000	500,000	1,500,000	1,500,000	500,000	500,000	500,000	500,000	1,500,000	8,000,000
Infrastructure Services	Water and Wastewater Services: Sanitation	Upgrade Laboratory Equipment	CRR (Own funds)	-	-	250,000	250,000	-	-	-	-			500,000

Directorate	Department	Name	Funding Source	Final Budget 2025/2026	Final Budget 2026/2027	Final Budget 2027/2028	Capital Demand 2028/2029	Capital Demand 2029/2030	Capital Demand 2030/2031	Capital Demand 2031/2032	Capital Demand 2032/2033	Capital Demand 2033/2034	Capital Demand 2034/2035	Capital Demand Total
Infrastructure Services	Water and Wastewater Services: Sanitation	Upgrade of WWTW Wemmershoek	External Loan	30,000,000	1,000,000	-	24,000,000	-	-	1,500,000	50,000,000	10,000,000		116,500,000
Infrastructure Services	Water and Wastewater Services: Sanitation	Upgrade of WWTW: Klapmuts	External Loan	16,000,000	24,727,170	1,000,000	45,000,000	15,000,000	-	-	-			101,727,170
Infrastructure Services	Water and Wastewater Services: Sanitation	Upgrade of WWTW: Klapmuts	IUDG	9,000,000	30,272,850	-								39,272,850
Infrastructure Services	Water and Wastewater Services: Sanitation	Vehicles: Sanitation	CRR (Own funds)	1,000,000	1,000,000	-	1,250,000	-	-	1,000,000	-	2,000,000		6,250,000
Infrastructure Services	Water and Wastewater Services: Sanitation	Upgrade of IdasValley WTP	CRR (Own funds)	2,000,000	10,000,000	6,640,500								18,640,500
Infrastructure Services	Water and Wastewater Services: Sanitation	Upgrade of IdasValley WTP	IUDG	-		33,359,500								33,359,500
Infrastructure Services	Water and Wastewater Services: Sanitation	Construction of New Dwarsriver Sewer Pumpstation.	CRR (Own funds)	-	4,000,000	3,000,000	10,000,000							17,000,000
Infrastructure Services	Water and Wastewater Services: Sanitation	Upgrade of Dwarsriver Bulk Sewer network and pump lines	CRR (Own funds)	1,000,000	1,000,000	2,000,000	10,000,000							14,000,000
Infrastructure Services	Water and Wastewater Services: Sanitation	Upgrade/Relocation of Stellenbosch Package Plants to Onderpapegaaiberg Reservoir/Treatment site	CRR (Own funds)	-	-	-			500,000	5,000,000	10,000,000	5,000,000		20,500,000
Infrastructure Services	Water and Wastewater Services: Water	New Onderpapegaaiberg Reservoir	CRR (Own funds)	-	-	-	750,000	15,000,000	25,000,000					40,750,000
Infrastructure Services	Roads and Stormwater	Adam Tas Road Intersection Upgrades	CRR (Own funds)	-	-	-	2,000,000	10,000,000	-	-	-			12,000,000
Infrastructure Services	Roads and Stormwater	Adhoc Minor Upgrading of Roads (WC024)	CRR (Own funds)	-	-	-	700,000	-	-	-	-			700,000
Infrastructure Services	Roads and Stormwater	Adhoc Reconstruction Of Roads (WC024)	IUDG	3,000,000	3,000,000	-	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	55,000,000
Infrastructure Services	Roads and Stormwater	Adhoc Reconstruction Of Roads (WC024)	CRR (Own funds)	2,000,000	2,000,000	5,000,000	-	-	-	-	-	-		9,000,000
Infrastructure Services	Roads and Stormwater	Bridge Assessment and Design - Lacotte River Flood Resilieance	CRR (Own funds)	3,000,000	3,000,000	3,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	44,000,000
Infrastructure Services	Roads and Stormwater	Bridge Assessment and Design - Stiebeuel River Pedestrian Bridges	CRR (Own funds)	1,500,000										1,500,000
Infrastructure Services	Roads and Stormwater	Bridge Assessment and Design Stellenbosch and surrounding	CRR (Own funds)	1,500,000	2,000,000									3,500,000
Infrastructure Services	Roads and Stormwater	Furniture, Tools & Equipment: Roads & Stormwater	CRR (Own funds)	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	4,000,000
Infrastructure Services	Roads and Stormwater	Devon Valley Roads - Safety Improvements Structural Repairs	CRR (Own funds)	800,000	500,000	-	-	-	-	-	-			1,300,000
Infrastructure Services	Roads and Stormwater	George Blake Urban Upgrade	CRR (Own funds)	-	500,000	-	5,000,000	5,000,000						10,500,000
Infrastructure Services	Roads and Stormwater	Klapmuts Transport Network	CRR (Own funds)	800,000	800,000	800,000	-	-	-	-	-			2,400,000
Infrastructure Services	Roads and Stormwater	Lanquedoc Access road and Bridge	DC - Roads	18,000,000	-	-	-	-	-	-	-			18,000,000
Infrastructure Services	Roads and Stormwater	Parking Area Upgrades - Stellenbosch	DC-Parking	1,000,000	1,000,000	2,000,000	-	-	-	-	-			4,000,000
Infrastructure Services	Roads and Stormwater	Reseal Roads - Franschhoek & Surrrounding	CRR (Own funds)	-	2,000,000	2,000,000	3,000,000	2,000,000	-	1,500,000	-	1,500,000		12,000,000
Infrastructure Services	Roads and Stormwater	Reseal Roads - Klapmuts, Raithby & Surrounding	CRR (Own funds)	1,200,000	1,000,000	-			1,500,000		1,500,000	1,500,000	1,500,000	8,200,000
Infrastructure Services	Roads and Stormwater	Reseal Roads - Kylemore & Surrounding	CRR (Own funds)	1,500,000	-	1,500,000	1,500,000	-	1,000,000	-	1,000,000		1,000,000	7,500,000
Infrastructure Services	Roads and Stormwater	Reseal Roads - Stellenbosch & Surrrounding	CRR (Own funds)	3,500,000	4,000,000	5,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	68,500,000
Infrastructure Services	Roads and Stormwater	River Rehabilitation Implementation	CRR (Own funds)	2,100,000	2,000,000	1,000,000	100,000	100,000	-	-	-			5,300,000
Infrastructure Services	Roads and Stormwater	Specialized Vehicles: Roads and Stormwater	CRR (Own funds)	-	10,000,000	2,000,000	5,000,000	9,000,000	-	-	-			26,000,000
Infrastructure Services	Roads and Stormwater	Update Stormwater Masterplan	CRR (Own funds)	1,000,000	-	-		2,000,000	-	-	-		2,000,000	5,000,000
Infrastructure Services	Roads and Stormwater	Upgrade Stormwater Retention Facilities	CRR (Own funds)	500,000	-	500,000	-	-	-	-	500,000	500,000		2,000,000
Infrastructure Services	Roads and Stormwater	Upgrade Stormwater System	CRR (Own funds)	500,000	300,000	600,000	400,000	400,000	500,000	500,000	800,000	800,000		4,800,000
Infrastructure Services	Roads and Stormwater	Vehicles Fleet: Roads and Stormwater	CRR (Own funds)	-	-	-	-	-	1,000,000	-	-			1,000,000
Infrastructure Services	Roads and Stormwater	Wilderbosch Extention to Technopark	CRR (Own funds)	-	1,000,000	2,000,000	-	-	1,500,000	1,500,000	-			6,000,000
Infrastructure Services	Roads and Stormwater	Wilderbosch Extension to Trumali	CRR (Own funds)	1,500,000	1,500,000	5,000,000	-	-	-	-	-			8,000,000
Infrastructure Services	Roads and Stormwater	Upgrade: Lower Dorp Street	CRR (Own funds)	-	8,000,000									8,000,000
Infrastructure Services	Traffic Engineering	Adhoc Intersection Improvements	CRR (Own funds)	-	-	-	2,000,000	-	2,000,000	-	-	2,000,000		6,000,000
Infrastructure Services	Traffic Engineering	Bird Street Dualling - Adam Tas to Kayamandi	CRR (Own funds)	-	5,000,000	5,000,000	-	-	-	-	-			10,000,000
Infrastructure Services	Traffic Engineering	Furniture, Tools & Equipment: Traffic Engineering	CRR (Own funds)	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,500,000
Infrastructure Services	Traffic Engineering	Jamestown Transport Network - School Street	CRR (Own funds)	18,000,000	2,000,000	-	-	-	-	-	-			20,000,000
Infrastructure Services	Traffic Engineering	Main Road Intersection Improvements: Franschhoek	CRR (Own funds)	-	-	-	1,500,000	10,000,000	750,000	750,000	-			13,000,000
Infrastructure Services	Traffic Engineering	Main road intersection improvements: Helshoogte rd/La Colline	CRR (Own funds)	2,000,000	4,000,000	-	-	-	-	-	-			6,000,000
Infrastructure Services	Traffic Engineering	Main Road Intersection Improvements: R44 / Merriman Street	DC - Roads	1,500,000	2,000,000	5,000,000	50,000,000	-	-	-	-			58,500,000
Infrastructure Services	Traffic Engineering	Main Road Intersection Improvements: Strand / Adam Tas / Alexander	DC - Roads	2,000,000	8,000,000	15,000,000	-	-	-	-	-			25,000,000
Infrastructure Services	Traffic Engineering	Pedestrian Crossing Implementation	CRR (Own funds)	100,000	300,000	-	-	300,000	-	-	500,000			1,200,000
Infrastructure Services	Traffic Engineering	Raised Intersection Implementation	CRR (Own funds)	500,000	500,000	600,000	-	-	600,000	600,000	-		600,000	3,400,000

Directorate	Department	Name	Funding Source	Final Budget 2025/2026	Final Budget 2026/2027	Final Budget 2027/2028	Capital Demand 2028/2029	Capital Demand 2029/2030	Capital Demand 2030/2031	Capital Demand 2031/2032	Capital Demand 2032/2033	Capital Demand 2033/2034	Capital Demand 2034/2035	Capital Demand Total
Infrastructure Services	Traffic Engineering	Road Safety Improvements	CRR (Own funds)	500,000	1,000,000	1,000,000	500,000	500,000	-	-	500,000	500,000	500,000	5,000,000
Infrastructure Services	Traffic Engineering	Road Upgrades at School Precincts	CRR (Own funds)	200,000	-	-	-	-	-	-	-			200,000
Infrastructure Services	Traffic Engineering	Specialized Equipment: Roadmarking Machine + Trailer	CRR (Own funds)	-	-	1,000,000	500,000	-	-	1,250,000	-			2,750,000
Infrastructure Services	Traffic Engineering	Traffic Calming Projects: Implementation	CRR (Own funds)	1,000,000	1,000,000	500,000	400,000	750,000	-	-	750,000		400,000	4,800,000
Infrastructure Services	Traffic Engineering	Traffic Management Improvement Programme	CRR (Own funds)	1,000,000	1,000,000	-	-	1,500,000	-	1,500,000	-	750,000		5,750,000
Infrastructure Services	Traffic Engineering	Traffic Signal Control: Installation and Upgrading of Traffic Signals and Associated Components	CRR (Own funds)	1,500,000	1,700,000	1,700,000	1,700,000	500,000	500,000	500,000	1,000,000	500,000	750,000	10,350,000
Infrastructure Services	Traffic Engineering	Traffic Signal Management System	CRR (Own funds)	1,000,000	-	-	-	-	-	-	-			1,000,000
Infrastructure Services	Traffic Engineering	Universal Access Implementation	CRR (Own funds)	-	300,000	-	-	300,000	-	-	-			600,000
Infrastructure Services	Traffic Engineering	Nagtegaal street closure	CRR (Own funds)	750,000										750,000
Infrastructure Services	Transport Planning	Adam Tas - Corridor Transport	CRR (Own funds)	1,500,000	1,000,000	1,000,000	-	-	-	-	-			3,500,000
Infrastructure Services	Transport Planning	Adam Tas - Technopark Link Road	CRR (Own funds)	2,500,000	3,000,000	20,000,000	30,000,000	30,000,000	30,000,000	-	-			115,500,000
Infrastructure Services	Transport Planning	Bicycle Lockup Facilities	CRR (Own funds)	250,000	500,000	-	-	-	-	-	-			750,000
Infrastructure Services	Transport Planning	Comprehensive Integrated Transport Plan	CRR (Own funds)	344,000	2,000,000	314,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	9,658,000
Infrastructure Services	Transport Planning	Comprehensive Integrated Transport Plan	ITP	656,000	656,000	686,000	-	-	-	-	-			1,998,000
Infrastructure Services	Transport Planning	Cycle Plan - Design & Implementation	CRR (Own funds)	750,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	5,250,000
Infrastructure Services	Transport Planning	Non-Motorised Transport Implementation	CRR (Own funds)	2,000,000	2,000,000	3,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	35,000,000
Infrastructure Services	Transport Planning	Non-Motorised Transport Plan	CRR (Own funds)	-	-	2,000,000	1,000,000	-	-	-	-	2,000,000		5,000,000
Infrastructure Services	Transport Planning	Park and Ride (Transport Interchange)	CRR (Own funds)	2,000,000	2,000,000	2,000,000	10,000,000	10,000,000	5,000,000	1,000,000	1,000,000	1,000,000	1,000,000	35,000,000
Infrastructure Services	Transport Planning	Pedestrian Streets in Stellenbosch	CRR (Own funds)	-	500,000	-	-	-	-	-	-			500,000
Infrastructure Services	Transport Planning	Provision of Bulk Parking Planning & Development	CRR (Own funds)	500,000	-	-	-	-	-	-	-			500,000
Infrastructure Services	Transport Planning	Public Transport Facilities (Taxi Ranks) Adhoc Upgrades	CRR (Own funds)	1,000,000	1,000,000	1,000,000		1,000,000	1,000,000	1,000,000	1,000,000	1000000	1,000,000	9,000,000
Infrastructure Services	Transport Planning	Public Transport Infrastructure (Public Transport Shelters & Embayments)	CRR (Own funds)	200,000	400,000	400,000	400,000	-	-	-	-			1,400,000
Infrastructure Services	Transport Planning	Public Transport Planning - WC024	CRR (Own funds)	1,500,000	2,000,000	1,000,000	-	-	-	-	-			4,500,000
Infrastructure Services	Transport Planning	Re-design of Bergzicht Public Transport Facility	CRR (Own funds)	1,000,000	-	-	-	-	-	-	-			1,000,000
Infrastructure Services	Transport Planning	Stellenbosch - Bicycle network	CRR (Own funds)	-	500,000	-	-	-	-	-	-			500,000
Infrastructure Services	Transport Planning	Stellenbosch Extention Road Network	CRR (Own funds)	-		1,500,000								1,500,000
Infrastructure Services	Transport Planning	Koelenhof Road Network	CRR (Own funds)	-		1,500,000								1,500,000
Infrastructure Services	Transport Planning	Adam Tas Northern Link	CRR (Own funds)	-		-	1,500,000	2,000,000	2,000,000		40,000,000	50,000,000	50,000,000	145,500,000
Community and Protection Services	Community Development	Furniture, Tools & Equipment: Comm Development	CRR (Own funds)	50,000	50,000	60,000	70,000	70,000	70,000	80,000	80,000	80,000	80,000	690,000
Community and Protection Services	Community Development	Social Relief Distress Vehicle	CRR (Own funds)	500,000	-	-	500,000	-	-	-	-			1,000,000
Community and Protection Services	Community Development	Upgrading: Early Childhood Development Centres on Municipal Land	IUDG	3,500,000	2,500,000	3,000,000	6,500,000	2,000,000	2,500,000	3,000,000	3,500,000	4,000,000		30,500,000
Community and Protection Services	Community Services: Library Services	Furniture, Tools & Equipment: Pniel Library	CRR (Own funds)	10,000	-	35,000	20,000	-	-	-	416,002	416,002		897,004
Community and Protection Services	Community Services: Library Services	Library Books	CRR (Own funds)	200,000	200,000	210,000	21,000	210,000	210,000	220,000	1,867,540	1,867,540		5,006,080
Community and Protection Services	Community Services: Library Services	Upgrading: Cloetesville Library	CRR (Own funds)	-	-	-	-	-	-	-	-	450,000		450,000
Community and Protection Services	Community Services: Library Services	Upgrade Stellenbosch Library	LS Grant	-	-	-	-	-	-	-	4,339,483	4,339,483		8,678,966
Community and Protection Services	Community Services: Library Services	Furniture, Tools and Equipment: Idas Valley	CRR (Own funds)	-	-	-	-	-	-	-	30,000	530,000		560,000
Community and Protection Services	Community Services: Library Services	Furniture, Tools and Equipment: Kayamandi	CRR (Own funds)	500,000	-	10,000	-	-	-	-	530,000	530,000		1,570,000
Community and Protection Services	Community Services: Library Services	Vehicles	CRR (Own funds)	400,000	-	300,000	-	-	-	-	300,000	1,600,000		2,600,000
Community and Protection Services	Halls	Furniture, Tools & Equipment: Halls	CRR (Own funds)	150,000	200,000	250,000	250,000	200,000	250,000	300,000	3,000,000	350,000	200,000	5,150,000
Community and Protection Services	Halls	Upgrading of Halls	CRR (Own funds)	1,000,000	1,000,000	500,000	500,000	1,500,000	-	500,000	-	600,000		5,600,000
Community and Protection Services	Halls	Vehicle Fleet: Halls	CRR (Own funds)	500,000	500,000	500,000	-	700,000	900,000	- 32	-			3,099,968
Community and Protection Services	Sports Grounds and Picnic Sites	Fencing: Sport Grounds (WC024)	DC - Community	1,200,000	1,300,000	-	-	-	-	-	-			2,500,000
Community and Protection Services	Sports Grounds and Picnic Sites	Furniture, Tools & Equipment: Sports	CRR (Own funds)	300,000	350,000	400,000	400,000	450,000	450,000	450,000	500,000	500,000	500,000	4,300,000
Community and Protection Services	Sports Grounds and Picnic Sites	Recreational Equipment Sport	CRR (Own funds)	-	-	300,000	300,000	200,000		-	400,000			1,200,000
Community and Protection Services	Sports Grounds and Picnic Sites	Re-Surface of Netball/Tennis Courts	CRR (Own funds)	-	-	-	500,000	-	550,000		-			1,050,000
Community and Protection Services	Sports Grounds and Picnic Sites	Upgrade of Sport Facilities	CRR (Own funds)	2,700,000	3,000,000	3,500,000	4,000,000	4,000,000	4,500,000	4,500,000	5,000,000	5,000,000		36,200,000
Community and Protection Services	Sports Grounds and Picnic Sites	Development of Sport and Recreational facilities	DevSport	300,000										300,000
Community and Protection Services	Sports Grounds and Picnic Sites	Installation of cricket nets	CRR (Own funds)	-	250,000	-	-	-	-	-	-			250,000
Community and Protection Services	Sports Grounds and Picnic Sites	Specialized Vehicles: Sports	CRR (Own funds)	-	-	1,200,000	1,200,000	-	1,500,000	-	2,000,000			5,900,000

Directorate	Department	Name	Funding Source	Final Budget 2025/2026	Final Budget 2026/2027	Final Budget 2027/2028	Capital Demand 2028/2029	Capital Demand 2029/2030	Capital Demand 2030/2031	Capital Demand 2031/2032	Capital Demand 2032/2033	Capital Demand 2033/2034	Capital Demand 2034/2035	Capital Demand Total
Community and Protection Services	Sports Grounds and Picnic Sites	Upgrading of Swimming Pool	CRR (Own funds)	200,000	-	200,000	200,000	-	200,000	200,000	300,000			1,300,000
Community and Protection Services	Environmental Management: Implementation	Furniture, Tools & Equipment: Environmental Management	CRR (Own funds)	150,000	200,000	-	250,000	-	300,000	300,000	-			1,200,000
Community and Protection Services	Environmental Management: Implementation	Jonkershoek Picnic Site	CRR (Own funds)	-	-	-	200,000	-	200,000	200,000	-			600,000
Community and Protection Services	Environmental Management: Implementation	Specialized Equipment: Workshop	CRR (Own funds)	-	-	-	-	3,000,000	-	-	2,500,000			5,500,000
Community and Protection Services	Environmental Management: Implementation	Vehicle Fleet: Workshop	CRR (Own funds)	-	-	-	-	1,200,000	-	-	-			1,200,000
Community and Protection Services	Environmental Management: Implementation	Furniture, Tools & Equipment: Air and Noise Control	CRR (Own funds)	100,000	-	-	150,000	-	200,000	200,000	250,000			900,000
Community and Protection Services	Environmental Management: Urban Forestry	Design and implement electronic Urban Forestry management tool	CRR (Own funds)	-	-	500,000	-	-	-	400,000	-			900,000
Community and Protection Services	Environmental Management: Urban Forestry	Furniture, Tools & Equipment: Urban Forestry	CRR (Own funds)	-	-	2,000,000	1,000,000	2,000,000	-	-	-			5,000,000
Community and Protection Services	Environmental Management: Urban Forestry	Specialized equipment: Urban Forestry	CRR (Own funds)	-	-	2,500,000	-	-	-	2,000,000	-			4,500,000
Community and Protection Services	Environmental Management: Urban Forestry	Fencing :Urban Forestry	CRR (Own funds)	1,000,000	-	-	-	-	-	-	-			1,000,000
Community and Protection Services	Environmental Management: Urban Forestry	Urban Forestry: Purchasing of trailer	CRR (Own funds)	-	1,000,000	-	80,000	-	-	-	-			1,080,000
Community and Protection Services	Environmental Management: Urban Forestry	Vehicle Fleet : Urban Foestry	CRR (Own funds)	-	1,200,000	-	-	-	-	-	-			1,200,000
Community and Protection Services	Cemeteries	Calcatta Memorial Park	CRR (Own funds)	36,400,000	-	-	9,000,000	10,000,000	5,000,000	5,000,000	-			65,400,000
Community and Protection Services	Cemeteries	Calcatta Memorial Park	IUDG	12,420,550	3,500,000	8,000,000	9,000,000	10,000,000	5,000,000	5,000,000	-			52,920,550
Community and Protection Services	Cemeteries	Vehicle Fleet: Cemeteries	CRR (Own funds)	-	1,000,000	1,000,000	-	-	-	-	-			2,000,000
Community and Protection Services	Parks and Cemeteries	Beautification of Parks and Cemeteries	IUDG	900,000	1,000,000	1,000,000	-	-	400,000	400,000	-			3,700,000
Community and Protection Services	Parks and Cemeteries	Fencing :Parks and Gardens	IUDG	1,000,000	1,000,000	1,000,000	200,000	200,000	-	-	-			3,400,000
Community and Protection Services	Parks and Cemeteries	Upgrading of Parks	CRR (Own funds)	1,031,963	-	-	-	-	1,000,000	1,000,000	-			3,031,963
Community and Protection Services	Parks and Cemeteries	Upgrading of Parks	DC-open erv	-	200,000	-	200,000	200,000	-	-	-			600,000
Community and Protection Services	Parks and Cemeteries	Furniture, Tools & Equipment: Parks & Cemetries	CRR (Own funds)	-	300,000	200,000	30,000	300,000	30,000	30,000	-			890,000
Community and Protection Services	Parks and Cemeteries	Vehicle Fleet: Parks & Cemeteries	CRR (Own funds)	1,000,000	-	-	-	-	-	-	-			1,000,000
Community and Protection Services	Parks and Cemeteries	Purchase of Specialised Vehicles	CRR (Own funds)	-	1,200,000	-	-	1,000,000	-	-	-			2,200,000
Community and Protection Services	Parks and Cemeteries	Urban Greening: Beautification: Main Routes and Tourist Routes	CRR (Own funds)	100,000	200,000	-	-	200,000	250,000	250,000	-			1,000,000
Community and Protection Services	Disaster Management	Vehicle fleet: Disaster Management	CRR (Own funds)	600,000	-	-	-	-	-	-	-			600,000
Community and Protection Services	Fire and Rescue Services	Furniture, Tools & Equipment: Fire	CRR (Own funds)	-	500,000	100,000	-	300,000	-	500,000	-	200,000		1,600,000
Community and Protection Services	Fire and Rescue Services	Specialized Vehicles: Fire	CRR (Own funds)	568,014	-	-	3,000,000	-	-	-	-			3,568,014
Community and Protection Services	Fire and Rescue Services	Fire Station - Jamestown	CRR (Own funds)	1,350,000	20,000,000	3,650,000	-	-	-	-	-			25,000,000
Community and Protection Services	Fire and Rescue Services	Rescue equipment	CRR (Own funds)	-	1,000,000	-	1,000,000	-	-	1,000,000	-	1,000,000		4,000,000
Community and Protection Services	Fire and Rescue Services	Vehicle fleet: Fire Services	CRR (Own funds)	1,000,000	-	1,000,000	-	1,000,000	-	-	-	1,000,000		4,000,000
Community and Protection Services	Disaster Management	Re tarring of the Stellenbosch fire station drill yard	CRR (Own funds)	-	1,000,000	-	-	-	-	-	-			1,000,000
Community and Protection Services	Law Enforcement and Security	Furniture, Tools & Equipment: Law Enforcement	CRR (Own funds)	-	-	200,000	200,000	200,000	-	-	300,000	300,000	200,000	1,400,000
Community and Protection Services	Law Enforcement and Security	Install and Upgrade CCTV/ LPR Cameras In WC024	CRR (Own funds)	2,843,326	1,000,000	2,000,000	2,000,000	2,000,000	-	-	2,000,000	2,000,000		13,843,326
Community and Protection Services	Law Enforcement and Security	Install Computerized Access Security Systems and CCTV Cameras At Municipal Buildings	CRR (Own funds)	1,000,000	1,000,000	850,000	900,000	950,000	-	-	-			4,700,000
Community and Protection Services	Law Enforcement and Security	Law Enforcement Tools and Equipment	CRR (Own funds)	-	-	750,000	750,000	750,000	750,000	750,000	-			3,750,000
Community and Protection Services	Law Enforcement and Security	Neighborhood Watch Safety equipment	CRR (Own funds)	-	-	500,000	500,000	500,000	-	-	-			1,500,000
Community and Protection Services	Law Enforcement and Security	Security Upgrades	CRR (Own funds)	-	-	250,000	250,000	250,000	250,000	250,000	-			1,250,000
Community and Protection Services	Law Enforcement and Security	Vehicle Fleet: Law Enforcement	CRR (Own funds)	1,500,000	1,500,000	2,500,000	2,500,000	2,500,000	-	-	2,500,000			13,000,000
Community and Protection Services	Traffic Services	Furniture, Tools & Equipment: Traffic Services	CRR (Own funds)	-	350,000	200,000	-	-	200,000	-	-		200,000	950,000
Community and Protection Services	Traffic Services	Specialized Vehicles: Traffic	CRR (Own funds)	4,750,000		3,000,000								7,750,000
Community and Protection Services	Community Services: Library Services	Installation of Disabled Access toilets	CRR (OWN FUNDS)	400,000										400,000

Directorate	Department	Name	Funding Source	Final Budget 2025/2026	Final Budget 2026/2027	Final Budget 2027/2028	Capital Demand 2028/2029	Capital Demand 2029/2030	Capital Demand 2030/2031	Capital Demand 2031/2032	Capital Demand 2032/2033	Capital Demand 2033/2034	Capital Demand 2034/2035	Capital Demand Total
Community and Protection Services	Traffic Services	Replacement of vehicles	CRR (OWN FUNDS)	-	2,500,000	2,500,000								5,000,000
Community and Protection Services	Traffic Services	Traffic Fleet	CRR (OWN FUNDS)	1,500,000	1,500,000	3,000,000								6,000,000
Community and Protection Services	Traffic Services	Traffic Offices	CRR (OWN FUNDS)	100,000										100,000
Community and Protection Services	Protection Services	Furniture, Tools & Equipment : Protection Services	CRR (OWN FUNDS)	400,000		400,000								800,000
Corporate Services	Information and Communications Technology (ICT)	Fibre Optic Implementation	CRR (Own funds)	4,000,000	3,000,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000			22,000,000
Corporate Services	Information and Communications Technology (ICT)	ICT Cable Reticulation and Management	CRR (Own funds)	500,000	1,000,000	1,000,000	500,000	500,000	1,000,000	1,000,000	500,000			6,000,000
Corporate Services	Information and Communications Technology (ICT)	Purchase and Replacement of Computer/software and Peripheral devices	CRR (Own funds)	3,000,000	2,500,000	2,500,000	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000			17,500,000
Corporate Services	Information and Communications Technology (ICT)	Server Storage expansion and upgrades	CRR (Own funds)	1,000,000	2,000,000	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	1,000,000			12,000,000
Corporate Services	Information and Communications Technology (ICT)	Upgrade and Expansion of IT Infrastructure Platforms	CRR (Own funds)	2,000,000	2,000,000	2,000,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000			18,500,000
Corporate Services	Information and Communications Technology (ICT)	Upgrading Communication Network	CRR (Own funds)	1,500,000	750,000	2,250,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000			10,000,000
Corporate Services	Properties and Municipal Building Maintenance	Airconditioners	CRR (Own funds)	200,000	200,000	-	-	-	-	-	-			400,000
Corporate Services	Properties and Municipal Building Maintenance	Furniture, Tools & Equipment: Property Management	CRR (Own funds)	50,000	-	250,000	250,000	250,000	250,000	250,000	-		250,000	1,550,000
Corporate Services	Properties and Municipal Building Maintenance	Furniture, Tools & Equipment: Property Management	CRR (Own funds)	50,000	-	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000	1,800,000
Corporate Services	Properties and Municipal Building Maintenance	Kayamandi: Upgrading of Makapula Hall	CRR (Own funds)	2,875,000	-	-	-	-	1,100,000	1,100,000	-			5,075,000
Corporate Services	Properties and Municipal Building Maintenance	Structural Improvement: General	CRR (Own funds)	-		-	2,000,000	2,000,000	2,000,000	2,000,000	-			8,000,000
Corporate Services	Properties and Municipal Building Maintenance	Upgrading: Law Enforcement Offices	CRR (Own funds)	2,000,000	500,000	500,000								3,000,000
Corporate Services	Properties and Municipal Building Maintenance	Upgrading: Municipal Court	CRR (Own funds)	2,000,000	500,000	500,000								3,000,000
Corporate Services	Properties and Municipal Building Maintenance	Upgrading: Main Office Complex	CRR (Own funds)	1,000,000	250,000	250,000								1,500,000
Corporate Services	Properties and Municipal Building Maintenance	Upgrading: Admin Building and Community Halll	CRR (Own funds)	800,000	250,000	250,000								1,300,000
Corporate Services	Properties and Municipal Building Maintenance	Structural Maintenance/Upgrade: Beltana	CRR (Own funds)	26,345,000	17,500,000	-	-	4,000,000	4,000,000	4,000,000	-			55,845,000
Corporate Services	Properties and Municipal Building Maintenance	Upgrade Millenium Hall Pniel	CRR (Own funds)	1,800,000	-	-	-	-	-	-	-			1,800,000
Corporate Services	Properties and Municipal Building Maintenance	Upgrading Fencing	CRR (Own funds)	300,000	300,000	500,000	500,000	500,000	500,000	500,000	-			3,100,000
Corporate Services	Properties and Municipal Building Maintenance	Upgrading of New Office Space: Ryneveld Street	CRR (Own funds)	1,500,000	500,000	-	-	-	-	-	-			2,000,000
Corporate Services	Properties and Municipal Building Maintenance	Upgrading Facilities for the disables	CRR (Own funds)	-	-	-	500,000	-	-	-	-			500,000
Financial Services	Financial Management Services	Furniture, Tools & Equipment: FS	CRR (Own funds)	100,000	100,000	90,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	990,000
Financial Services	Financial Management Services	Furniture, Tools & Equipment: SCM	CRR (Own funds)	150,000	150,000	80,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	905,000
Financial Services	Financial Management Services	Furniture, Tools & Equipment: Rev n Exp	CRR (Own funds)	150,000	150,000	80,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	905,000
Financial Services	Financial Management Services	Vehicle Fleet: FMS	CRR (Own funds)	3,400,000	1,000,000	-	-	-	-	-	-			4,400,000
Financial Services	Financial Management Stores	Upgrade Municipal Stores	CRR (Own funds)	500,000	1,000,000	1,000,000								2,500,000
				654,032,263	**658,471,149**	**528,651,202**	**608,826,324**	**510,948,390**	**512,835,942**	**456,385,986**	**570,891,817**	**547,528,830**	**447,278,917**	**5,495,850,820**